

IV Year-end Closing - Prepare Governmental Fund Reports

This chapter discusses required year-end financial reports for governmental funds. Year-end financial reports for proprietary and fiduciary funds are discussed in the next chapter. Several CALSTARS reports are used to prepare year-end financial reports. Each fund must have a separate set of financial reports. This chapter describes each of the year-end financial reports and the specific CALSTARS reports that should be used to prepare them. Agencies should also review the *Year-end Financial Reports* letter issued by the State Controller's Office (SCO) in early June for additional instructions.

Year-end financial reports produced by agencies on personal computers must be approved in advance by the SCO.

Exhibit IV-1 displays the year-end financial reports which must be submitted to the SCO or the State Treasurer's Office.

Although all of the sample financial reports shown include the completed certification signature blocks, this is no longer required. Instead, SCO requires that agencies submit a cover memo with their year-end financial reports which contains a certification statement that applies to all the reports listed in the cover memo. Exhibit IV-2 displays a sample certification cover memo.

EXHIBIT IV-1
LIST OF REPORTS TO BE SUBMITTED TO
STATE CONTROLLER'S OFFICE (SCO) OR STATE TREASURER'S OFFICE (STO)

No.	Year-end Report	Standard Form or CALSTARS Report	Governmental Cost Funds & Bond Funds ^{g/, g/}	Non- Governmental Cost Funds	Report Distribution ^{g/, h/}		SAM Section
					SCO	STO	
1	Report of Accruals to Controller's Accounts	571	X		X		7952
2	Accrual Worksheet	572	X		X		7953
3	Adjustments to Controller's Accounts	576	X	X	X		7955
4	Final Statement of Revenue (includes reconciliation with Controller's Accounts) ^{a/}	Q26	X		X		7956
5	Final Reconciliation of Controller's Accounts with Final Budget Report ^{a/}	573	X		X		7957, 7959
7	Pre-Closing Trial Balance ^{a/}	G02	X	X	X		7962
8	Post-Closing Trial Balance ^{a/}	G02	X	X	X		7962
9	Analysis of Change in Fund Balance (Statement of Operations) ^{a/}	G04		X	X		7963
14	Report of Bank and/or Savings and Loan Association Accounts Outside State Treasury	445	X	X	X	X	7975
15	Reconciliation of Agency Accounts with Transactions per State Controller ^{a/}	^{b/}	X		X		7976
18	Statement of Changes in General Fixed Assets	G05	X		X		7977
19	Statement of General Fixed Assets	G05	X		X		7977.5
20	Statement of Financial Condition	G04		X ^{a/}	X		7978
22	Statement of Contingent Liabilities	^{b/}	X	X	X		7979
N/A	General Ledger Trial Balance	G01		X ^{f/}	X		N/A

^{a/} If agencies prepare reports containing accruals, there must be a footnote to the report such as: "Includes year-end accruals pursuant to State Administrative Manual instructions". Refer to SAM Section 7951.

^{b/} Use the SAM Section or the exhibit in this Chapter as a suggested form.

^{c/} Refer to the Uniform Codes Manual (UCM), Fund Section, to determine the fund type for a fund.

^{d/} See SAM Section 7951 for required certification. All year end reports must be available for review upon request by the Department of Finance.

^{e/} For Non-Treasury Trust Funds, Report 20 is not submitted.

^{f/} Submit for Shared funds only (i.e., funds using GLA 5570-Fund Balance Clearing)

^{g/} Bond fund statements must be submitted at both fund and fund detail level

^{h/} Mailing Address and Interagency Mail Service (IMS) Code:

State Controller's Office
Division of Accounting (B-8)
P.O. Box 942850
Sacramento, CA 94250-5875

State Treasurer's Office
Securities Clearance Section (C-15)
P.O. Box 942809
Sacramento, CA 94209-0001

State of California

Memorandum

Date : July 31, 2003

To : State Controller's Office
Division of Accounting and Reporting
3301 "C" Street, Suite 503
Sacramento, CA 95816 B-8

From : Example Department

Subject : CERTIFICATION OF YEAR-END FINANCIAL REPORTS

The following financial reports for the fiscal year end June 30, 2003, are enclosed:

GENERAL FUND (0001)

Report No. Description

- | | |
|----|--|
| 1 | Report of Accruals to Controller's Accounts |
| 2 | Accrual Worksheet |
| 3 | Adjustments to Controller's Accounts |
| 4 | Statement of Revenue |
| 5 | Final Reconciliation of Controller's Accounts with Final Budget Report |
| 7 | Pre-Closing Trial Balance |
| 8 | Post-Closing Trial Balance |
| 15 | Reconciliation of Agency Accounts with Transactions per State Controller |
| 18 | Statement of Changes in General Fixed Assets |
| 22 | No Contingent Liabilities to report |

Contact Person: I. Ben Tryin
Phone Number: (916) 555-1234

CALIFORNIA DEBT LIMIT ALLOCATION COMMITTEE FUND (0169)

Report No. Description

- | | |
|----|--|
| 1 | Report of Accruals to Controller's Accounts |
| 2 | Accrual Worksheet |
| 3 | Adjustments to Controller's Accounts |
| 4 | Statement of Revenue |
| 5 | Final Reconciliation of Controller's Accounts with Final Budget Report |
| 7 | Pre-Closing Trial Balance |
| 8 | Post-Closing Trial Balance |
| 15 | Reconciliation of Agency Accounts with Transactions per State Controller |
| 18 | Statement of Changes in General Fixed Assets |
| 22 | No Contingent Liabilities to report |

EXHIBIT IV-2 (Continued)

Contact Person: I. Ben Tryin
Phone Number: (916) 555-1234

SPECIAL DEPOSIT FUND (0942)

Report No. Description

3	Adjustments to Controller's Accounts
7	Pre-Closing Trial Balance
8	Post-Closing Trial Balance
9	Analysis of Change in Fund Balance
20	Statement of Financial Condition
22	Statement of Contingent Liabilities

Contact Person: I. Ben Tryin
Phone Number: (916) 555-1234

NON-TREASURY TRUST FUND (0990)

Report No. Description

7	Pre-Closing Trial Balance
8	Post-Closing Trial Balance
9	Analysis of Change in Fund Balance

Contact Person: I. Ben Tryin
Phone Number: (916) 555-1234

SPECIAL REPORTS

Report No. Description

14	Bank and/or Savings and Loan Association Accounts Outside the State Treasury System
19	Statement of General Fixed Assets

I certify (or declare) under penalty of perjury that the data on the attached statements is true and correct; and that I have not violated any of the provisions of Article 4, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090).

Subscribed and executed this 31st day of July, 2003, at Sacramento, California

Signature of Officer

Type or print name of Officer

Title of Officer

REPORT NO. 1 - REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS

The State Controller's Office uses Report No. 1 to post accruals to the year-end account balances. Use Forms 571A, 571B, 571A/B, 571-C and 571D for Report No. 1.

The following reports are used to prepare Report No. 1:

- ✧ A completed Accrual Worksheet (Report No. 2)
- ✧ B06, Final Budget Report
- ✧ D09, Document Report by General Ledger, Subsidiary Amount and Document Number
- ✧ G01, Trial Balance of General Ledger Accounts
- ✧ G02, Year-End General Ledger Report
- ✧ Q13, Cumulative Expenditures by Character, Program, Organization and Object

The SCO provides blank 571 Forms. In July the 571-C forms displaying the agency's appropriation accounts are ROPED to agency printers.

Prepare a separate Report of Accruals to SCO Accounts for each governmental fund administered by the agency. Data may be typed or hand printed. The SCO's annual letter on Year-End Financial Reports contains general instructions. Listed below are specific instructions for completing each section of the Report of Accruals, Report No. 1.

Instructions for Forms 571 A, B and A/B:

HEADING - Enter your agency's full name and Organization Code, Fund Number and Name. Enter the name, title and phone number of the contact person. Number each page as indicated. Leave the "Controller's Use Only" space blank.

ACCOUNT - The most commonly used 4-digit general ledger account (GLA) codes and titles are pre-printed. Space is available for additional accounts on the Form 571B and 571A/B.

Certain general ledger accounts require a 4-digit subsidiary number in addition to the 4-digit GLA. The subsidiary number signifies the fund involved in an inter-fund transaction. This number is entered in the four positions immediately following the pre-printed 4-digit **Account** (general ledger account number). Exception: GLAs 1390 and 1600 require a 5-digit subsidiary that identifies an offsetting GLA preceded by a 0 (zero).

AMOUNT - Enter the amount for each GLA. For accounts with no accruals, leave the amount column blank. Do not enter 0.00 (zero). Enter the column totals from the Accrual Worksheet, except as follows:

Individual amounts from columns containing two or more accounts (such as Deferred Credits) are posted to separate lines.

GLA 1400-Due from Other Funds and GLA 3110-Due to Other Funds are reported at the lower level GLAs 1410/1420 and 3114/3115, respectively. GLAs 1410 and 3114 are then listed by individual subsidiary account.

GLA 1500-Due From Other Governments is reported at the lower level GLAs 1510, 1540 and 1590. Amounts for these GLAs can be obtained from the Post-Closing Trial Balance portion of the G02, Year-End General Ledger Report.

D/C DEBIT OR CREDIT - Enter **D** for Debit or **C** for Credit, using the sign indicated on the Accrual Worksheet. **Blank** is recorded by the SCO as a Debit.

NET DEBITS/CREDITS - For each page, total the debits and credits in the "Amount" column, and enter the total as the net debit/credit. Identify either a **D** or **C**.

DUE FROM OTHER FUNDS (GLA 1410) - Enter amounts due from funds other than the one being reported. List the first 4-digit Subsidiary Fund Number in the spaces following the printed account number. Additional accounts and subsidiaries may be added to the blank lines at the bottom of the 571B and continued on the 571A/B. The breakdown of GLA 1400 is detailed on the Subsidiaries On File portion of the G02 Report. If the breakdown of GLA 1400 includes the same fund as is being reported (i.e., the General Fund report includes an amount Due From General Fund), the amount is reported in GLA 1420-Due From Other Appropriations.

DUE FROM OTHER APPROPRIATIONS (GLA 1420) - Enter the amount from the Subsidiaries On File portion of the G02 Report identified as due from the fund being reported. (This amount is also shown on the Post-Closing Trial Balance portion of the G02 Report.) Do not enter a Subsidiary Fund Number for GLA 1420.

PROVISION FOR DEFERRED RECEIVABLES (GLA 1600) and ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS (GLA 1390) GLA 1600-

Provision for Deferred Receivables and GLA 1390-Allowance for Uncollectible Accounts require a 5-digit subsidiary number. This number signifies the contra receivable account related to GLA 1600 and GLA 1390. The subsidiary number is the 4-digit GLA of the receivable account involved preceded by a **0** (zero) (total of 5 digits). This information is provided on the Subsidiaries on File portion of the G02 Report. The subsidiary number should be entered in the field immediately following the 4-digit GLA. Additional accounts and subsidiaries may be added to the blank lines at the bottom of the 571B and continued on the 571A/B.

PREPAYMENTS TO ARF (GLA 1730) and RESERVE FOR ARF (GLA 5330) -

Enter only the amount of Prepayments to Architecture Revolving Fund (Fund 0602). Do not enter any other prepayments or advances to other funds as accruals on this form.

DUE TO OTHER FUNDS (GLA 3114) - Enter amounts due to funds other than the one being reported. List the first Subsidiary Fund Number in the spaces following the printed account number. Additional subsidiaries may be added to the blank lines on the Form 571B or the 571A/B. The Subsidiaries On File portion of the G02 Report provides account details.

DUE TO OTHER APPROPRIATIONS (GLA 3115) - Enter the amount from the Subsidiaries On File portion of the G02 Report identified as due to the fund being reported. (This amount is also shown on the Post-Closing Trial Balance portion of the G02 Report.) Do not enter a Subsidiary Fund Number for GLA 3115.

BLANK LINES - Additional space is provided for additional general ledger accounts and subsidiaries.

ENCUMBRANCES - The amount and the source of funding of encumbrances included in the accruals must be reported so the SCO may establish an appropriate reservation of fund balance for the **net** encumbrances of the fund. Two steps are necessary to accomplish this posting.

1. The total amount of encumbrances included in the Accounts Payable must be reported.
2. Any reimbursement receipt accruals that fund these encumbrances must be reported to arrive at the **net** encumbrances of the fund.

These two steps are described below.

Amount of encumbrances included in the expenditure/liability accruals

The year-end GLA 3010-Accounts Payable and Due To (GLA 3114, 3115 or 32nn) accrual amounts may include encumbrances. Determine the encumbrance amount from the Prior Year G01 and D09 reports. **Prior to requesting these reports, encumbrance reclassification entries must be posted (see the *Reclassify Encumbrances Reported as Accounts Payable* section of Chapter III, Fiscal Month 13 Processing).** If reclassification entries are not posted, all encumbrances will show as Accounts Payable (GLA 3010); no reclassification documents will display on the D09.

- ✧ For GLA 3010-Accounts Payable, the encumbrance amount is the sum of GLAs 6150 and 6151 on the G01 Report, less the *sum* of the encumbrance reclassification documents on the D09 Report for GLA 3010.
- ✧ For GLA 3114-Due to Other Funds, the encumbrance amount is the *sum* of the encumbrance reclassification documents on the D09 Report for the various subsidiaries (i.e., funds) within GLA 3110 except for the specific subsidiary of the fund being reported (see GLA 3115 below).
- ✧ For GLA 3115-Due to Other Appropriations, the encumbrance amount is the *sum* of the encumbrance reclassification documents within GLA 3110 in the D09 Report for the specific subsidiary of the fund reported.
- ✧ For GLAs 3210, 3220 or 3290 - Due to Other Governments (Federal, Local, Other), the encumbrance amount is the *sum* of the encumbrance reclassification documents on the D09 Report for each GLA.

NOTE: If encumbrances were entered in lieu of the A-8 entry to record expenditure accruals, do not include these encumbrances in the "Encumbrance" column of Form 571 A, B, C, or D.

Enter the encumbrance amounts on the appropriate line in the "Encumbrances" column of Form 571B and 571A/B with a **C** in the "D/C" column next to the "Encumbrances" column. Determine the total of the encumbrance amounts calculated for the above GLAs.

IMPORTANT: *As a check at this point, the total should equal the sum of GLAs 6150 and 6151 on the G01 Report, excluding the encumbrance accruals entered in lieu of the A-8 entry. The amount in the "Encumbrances" column must not be more than the accrual reported in the "Amount" column.*

Amount of reimbursement receivables that fund encumbrances

Enter the amount that funds encumbrances for each reimbursement receivable (GLAs 1312, 1410, 1420, 1540 or 1590). Enter a **D** in the Encumbrance "D/C" column.

NOTE: The amount in the "Encumbrances" column must not be more than the receivable reported in the "Amount" column.

Select the appropriate method of identifying reimbursed encumbrances based on how reimbursable costs are identified.

1. Agencies that use Fund Source **R** for Reimbursements

Use a summary level PY Q13 Report (0-0-0-I) to identify reimbursed encumbrances by appropriation account. Be sure to include allocated encumbrances when requesting this report. Review the reimbursement receivables by appropriation to identify how the encumbrances are funded for each receivable General Ledger account. The DB1 Report will identify reimbursement receivables at the GL account level by appropriation; the D16 Report will identify each receivable document.

After determining the encumbrance funding by the appropriate GLA level, sum the amounts by GLA. Report these amounts as described above.

2. Agencies that do NOT use Fund Source **R** for Reimbursements

The amount of encumbrances funded by reimbursement receivables will not be identifiable at the summary level, and, therefore, must be determined by another method based on your agency's established procedures for identifying reimbursable costs. Summarizing the A-3 Accrual entries by GLA for reimbursement receivables resulting from encumbrances is one method available.

Instructions for Form 571-C and 571D:

These forms are used to report accruals for nominal accounts. Form 571-C is computer generated by the SCO. It includes each appropriation account title and number shown on the agency's monthly SCO Agency Reconciliation Report.

Certain accounts on the SCO's records have been left off Form 571-C. Accounts for appropriations that will revert as of June 30 have been omitted, as have Prepayments to Other Funds and Advances to Other Funds. In most cases any changes to these accounts are reported as Adjustments to Controller's Accounts, not accruals.

Accruals to accounts not shown on 571-C may be added on 571D. Before doing so, verify with the SCO that the account is valid.

ACCOUNT DESCRIPTION - Preprinted on the form.

ENCUMBRANCES - Both the total amount of encumbrances and any reimbursement receipt accruals that fund the encumbrances must be reported in order to arrive at the **net** encumbrances for the appropriation. Refer to the discussion on encumbrances in the previous section covering Form 571A, 571B and 571A/B for further explanation.

Amount of encumbrances included in the expenditure accruals

Enter the encumbrances included in accruals for each detail appropriation.

Locate the encumbrance amounts by appropriation on the B06 Report in the "Encumbrances/Allocated Encumbrances" column. After entering the encumbrance amount on the detail appropriation line, enter a **D** or **C** in the "D/C" column, as appropriate.

NOTE: If encumbrances were entered in lieu of the A-8 entry to record expenditure accruals, do not include these encumbrances in the "Encumbrance" column of Form 571 A, B, C, or D.

Amount of encumbrances funded by accrued reimbursements

Enter the encumbrances funded by accrued reimbursements in the "Encumbrances" column of the scheduled reimbursement account with a **C** in the "D/C" column. If Fund Source **R** is used to account for reimbursements, a summary level, PY Q13 Report (0-0-0-1) may be used to obtain this information. Refer to the discussion of encumbrances in the previous section covering the Form 571A, 571B and 571A/B for further explanation.

IMPORTANT: Verify that the encumbrance total on this portion of Report No. 1 (Forms 571-C and 571D) equals the total entered on the previous portion (opposite sign) (Form 571A, 571B, and 571A/B).

ACCOUNT NUMBER - The Detail Account numbers (**D**, **F**, **R**, etc.) maintained by the SCO are pre-printed here.

ACCRUAL AMOUNT - Enter the net accrual applicable to each appropriation line. Leave the "Amount" column **blank** for accounts with no accruals. Do not enter 0.00 (zero). The accrual amounts are the line totals ("Net Total Accruals per Agency" column) on the Accrual Worksheet (Report 2).

D/C - Enter **D** when the amount is a debit or **C** when the amount is a credit. The signs are reversed from the Accrual Worksheet.

ACCOUNT NOT PREPRINTED ON FORM - If there is an accrual to an account not shown on the form and the SCO has verified that it is a valid account, add information to Form 571D as follows:

ACCOUNT DESCRIPTION - Enter the appropriation title as entered on the appropriation symbol table.

ENCUMBRANCES - Enter the amount of encumbrance included in the accrual, if any.

FY - TASK - Enter the codes that identify the appropriation account in these columns.

T (ACCOUNT TYPE) - Enter the Account Type code:

- D** - Disbursement account;
- F** - Reimbursement or "Transfer From" account;
- R** - Revenue and Receipt account; or
- T** - Transfer to Other Funds account.

SOURCE FUND - Enter the 4-digit Fund for a reimbursement account source.

REVENUE/OBJECT - Enter the UCM 6-digit Source code for a revenue or receipt account.

AMOUNT - Enter the accrual amount.

D/C - Enter **D** when the amount is a Debit or **C** when the amount is a Credit.

NET DEBITS/CREDITS - At the bottom of each page, enter the **net** of the debits and credits in the "Encumbrances". Indicate whether the **net** amount is a debit or credit.

FINAL CHECKS - For both the "Encumbrance" and "Amounts" columns, add the NET DEBITS/CREDITS on all pages of Form 571 (A-D). The summed total for both columns must equal zero.

Exhibit IV-3 shows a sample of Report No. 1. Exhibit IV-4 is the Report No. 1 Reference Guide. This reference guide should be used in conjunction with the detailed instructions presented above.

EXHIBIT IV-3

REPORT NO 1 Form 571A (REV. 4/97)

CONTROLLER'S USE ONLY			
Document No.	C C Y Y M M D D	Fund	Agy

Report of Accruals to Controller's AccountsJune 30, 2001Page 1 of 5

Agency (name and number) DEPARTMENT OF AIR QUALITY (9990)		Fund (name and number) GENERAL FUND (0001)	
Name of Contact Person (Please Type or Print) U. R. Dunne		Title ACCOUNTING ADMINISTRATOR	Telephone Number 445-0000

I certify (or declare) under penalty that the data on the attached statements is true and correct; and that I have not violated any to the provisions of Article 4, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090).

Subscribed and executed this 31st day of July 20 01, at Sacramento, California

AUTHORIZED SIGNATURE U. R. Dunne

ACCOUNT TITLE	ENCUMBRANCES	D C	ACCOUNT	AMOUNT	D C
GENERAL CASH			1 1 1 0	1,251.80	D
REVOLVING FUND CASH			1 1 3 0	20,009.69	D
CASH IN TRANSIT TO STATE TREASURY			1 1 5 0		
CASH ON HAND			1 1 9 0	104.13	D
ACCOUNTS RECEIVABLE - ABATEMENTS			1 3 1 1	1,652.49	D
ACCOUNTS RECEIVABLE - REIMBURSEMENTS			1 3 1 2		
ACCOUNTS RECEIVABLE - REVENUE			1 3 1 3	10.00	D
ACCOUNTS RECEIVABLE - OTHER			1 3 1 9	33,029.60	D
ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS (CREDIT BAL.)			* 1 3 9 0		
DUE FROM OTHER FUNDS			** 1 4 1 0 0 8 1 6	16,700.68	D
DUE FROM OTHER APPROPRIATIONS	57,890.00	D	1 4 2 0	490,430.43	D
Net Debits / Credits	57,890.00	D	Net Debits / Credits	563,188.82	D

* Specify the receivable account to which this pertains.

** Specify the funds to which this pertains.

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EXHIBIT IV-3 (Continued)

REPORT NO 1 Form 571B (REV. 4/97)

CONTROLLER'S USE ONLY			
Document No.	C C Y Y M M D D	Fund	Agy

Report of Accruals to Controller's AccountsJune 30, 2001Page 2 of 5

Agency (name and number)

DEPARTMENT OF AIR QUALITY (9990)

Fund (name and number)

GENERAL FUND (0001)

ACCOUNT TITLE	ENCUMBRANCES	D C	ACCOUNT	AMOUNT	D C
DUE FROM OTHER GOVERNMENTAL ENTITIES			1 5 9 0	30,845.00	D
PROVISION FOR DEFERRED RECEIVABLES (CREDIT BAL.)			* 1 6 0 0 0 1 3 1 9	33,029.60	C
EXPENSE ADVANCES			1 7 1 0	68,173.87	D
ACCOUNTS PAYABLE	396,325.40	C	3 0 1 0	496,440.66	C
CLAIMS FILED			3 0 2 0	401,574.82	C
DUE TO OTHER FUNDS			** 3 1 1 4 0 1 3 9	134,764.77	C
DUE TO OTHER APPROPRIATIONS	131,961.71	C	3 1 1 5	362,761.31	C
DUE TO LOCAL GOVERNMENT	108,604.92	C	3 2 2 0	187,828.00	C
REVENUE COLLECTED IN ADVANCE			3 4 1 0		
REIMBURSEMENTS COLLECTED IN ADVANCE			3 4 2 0		
UNCLEARED COLLECTIONS			3 7 3 0	171.11	C
PREPAYMENTS TO ARCHITECTURE REVOLVING FUND			*** 1 7 3 0 0 6 0 2		
RESERVE FOR ARCHITECTURE REVOLVING FUND			5 3 3 0 0 6 0 2		
Net Debits / Credits	636,892.03	C	Net Debits / Credits	1,517,551.40	C

* Specify the receivable account to which this pertains.

** Specify the funds to which this pertains.

*** Account should be fully reserved.

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EXHIBIT IV-3 (Continued)

REPORT NO 1 Form 571A/B (REV. 4/97)

CONTROLLER'S USE ONLY			
Document No.	C C Y Y M M D D	Fund	Agy

Report of Accruals to Controller's AccountsJune 30, 2001Page 3 of 5

Agency (name and number)

DEPARTMENT OF AIR QUALITY (9990)

Fund (name and number)

GENERAL FUND (0001)

ACCOUNT TITLE	ENCUMBRANCES	D C	ACCOUNT	AMOUNT	D C
DUE FROM OTHER FUNDS			1 4 1 0 0 8 7 0	5,569.78	D
DUE FROM OTHER FUNDS			1 4 1 0 0 8 9 0	176,720.65	D
DUE FROM OTHER FUNDS			1 4 1 0 0 9 1 2	322,782.90	D
PROVISION FOR DEFERRED RECEIVABLES (CREDIT BAL.)			1 6 0 0 0 1 3 1 5	13,129.00	C
DUE TO OTHER FUNDS			3 1 1 4 0 2 4 3	23,828.41	C
DUE TO OTHER FUNDS	20,873.24	C	3 1 1 4 0 6 3 2	20,873.24	C
DUE TO OTHER FUNDS	3,914.42	C	3 1 1 4 0 6 6 6	3,914.42	C
DUE TO OTHER FUNDS	48.40	C	3 1 1 4 0 6 8 3	1,258.80	C
ACCOUNTS RECEIVABLE - DISHONORED CHECKS			1 3 1 5	13,129.00	D
Net Debits / Credits	24,836.06	C	Net Debits / Credits	455,198.46	D

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EXHIBIT IV-3 (Continued)

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FORM 571-C (4/97)
 CONTROLLER'S USE ONLY
 DOCUMENT NO:
 FUND: 0001000 GENERAL FUND
 AGENCY: 9990 DEPT OF AIR QUALITY

DATE:

STATE CONTROLLER'S OFFICE
 REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS
 JUNE 30, 2001

REPORT NO: 1
 PAGE NO: 1
 CONTROLLER'S USE ONLY
 CURSORY REVIEW _____
 COMP. INPUT _____
 EXPENDITURES _____
 REVENUES _____
 WORKSHEET/ACCUM. _____

<u>ACCOUNT DESCRIPTION</u>	<u>**ENTER** ENCUMBRANCE</u>	<u>D/C</u>	<u>FY</u>	<u>M</u>	<u>REF</u>	<u>CA</u>	<u>PG</u>	<u>EL</u>	<u>COM</u>	<u>TSK</u>	<u>I</u>	<u>SFUND</u>	<u>B</u>	<u>ACCT</u>	<u>**ENTER** ACCRUAL AMOUNT</u>	<u>D/C</u>
A-AIR QUALITY STANDARDS	<u>415,154.62</u>	<u>D</u>	2000		001	10					D				<u>890,601.51</u>	<u>D</u>
B-AIR QUALITY CONTROL	<u>163,776.49</u>	<u>D</u>	2000		001	20					D				<u>672,065.15</u>	<u>D</u>
C-STATE ADMINISTRATION	<u>423,479.76</u>	<u>D</u>	2000		001	30	01				D				<u>882,871.37</u>	<u>D</u>
D-STATE ADMINISTRATION-DISTRIB	<u>423,479.76</u>	<u>C</u>	2000		001	30	02				D				<u>882,871.37</u>	<u>C</u>
CALSTARS CLEARING ACCOUNT			2000		001	99					D				<u>366,982.07</u>	<u>C</u>
E-REIMBURSEMENTS	<u>57,890.00</u>	<u>C</u>	2000		001	90					F				<u>693,471.51</u>	<u>C</u>
REVOLVING FUND ADVANCE			2000		001	97					D				<u>200,000.00</u>	<u>C</u>
A-AIR QUALITY STANDARDS	<u>9,898.50</u>	<u>D</u>	1999		001	10					D				<u>25,464.12</u>	<u>D</u>
B-AIR QUALITY CONTROL	<u>72,898.48</u>	<u>D</u>	1999		001	20					D				<u>73,365.43</u>	<u>D</u>
D-STATE ADMINISTRATION	<u>50,432.54</u>	<u>D</u>	1999		001	30	01				D				<u>51,100.55</u>	<u>D</u>
E-STATE ADMINISTRATION-DISTRIB	<u>50,432.54</u>	<u>C</u>	1999		001	30	02				D				<u>51,100.55</u>	<u>C</u>
CALSTARS CLEARING ACCOUNT			1999		001	99					D				<u>320.97</u>	<u>C</u>
F-REIMBURSEMENTS			1999		001	90					F				<u>472.54</u>	<u>C</u>
MISCELLANEOUS REVENUE			2000								R		161400		<u>1,085.00</u>	<u>C</u>
REFUNDS TO REVERTED APPNS			1999								R		500000			
NET DEBITS/CREDITS	<u>603,838.09</u>	<u>D</u>													<u>399,164.12</u>	<u>D</u>
															NET DEBITS/CREDITS	

EXHIBIT IV-3 (Continued)

REPORT NO 1 Form 571D (REV. 4/97)

CONTROLLER'S USE ONLY

Report of Accruals to Controller's AccountsJune 30, 2001Page 5 of 5

Agency (name and number)

DEPARTMENT OF AIR QUALITY (9990)

Fund (name and number)

GENERAL FUND (0001)

APPROPRIATIONS, FIXED CHARGES, AND REVENUE ACCOUNT TITLES	ENCUMBRANCES	D C	FY	M	REF/ITEM	CAT	PGM	ELE	COMP	TASK	T	SOURCE FUND	B	S C O	REVENUE/OBJECT	AMOUNT	D C
A-AIR QUALITY STANDARDS			2 0 0 0		5 0 1		1 0				D					100,000.00	D

ORIGINAL AND ONE COPY - Controller, Division of Accounting and Reporting

EXHIBIT IV-3

REPORT NO 1 Form 571A (REV. 4/97)

CONTROLLER'S USE ONLY

Document No.	C C Y Y M M D D	Fund	Agy

Report of Accruals to Controller's Accounts

June 30, 20

Page _ of _

Reference Guide Report 1

Agency (name and number)	Fund (name and number)	"D" for Debit, "C" for Credit	Line Number
Name of Contact Person (Please Type or Print)	Title		

I certify (or declare) under penalty that the data on the attached statements is true and correct; and that I have not violated any to the provisions of Article 4, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090).

Subscribed and executed this _____ day of _____

AUTHORIZED SIGNATURE _____

"D" for Debit, "C" for Credit.
Should match accrual.

GLA accruals amounts come from Rpt 2, column totals, or the G02, except for GL's 1390, 1410, 1600, 3114. These accounts must be posted by subsidiary based on G02 Subsidiaries on File.

ACCOUNT TITLE	ENCUMBRANCES	D C	ACCOUNT	AMOUNT	D C
GENERAL CASH			1 1 1 0		
REVOLVING FUND CASH			1 1 3 0		
CASH IN TRANSIT TO STATE TREASURY			1 1 5 0		
CASH ON HAND			1 1 9 0		
ACCOUNTS RECEIVABLE - ABATEMENTS			1 3 1 1		
ACCOUNTS RECEIVABLE - REIMBURSEMENT			1 3 1 2		
ACCOUNTS RECEIVABLE - REVENUE			1 3 1 3		
ACCOUNTS RECEIVABLE - OTHER			1 3 1 9		
ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS (CREDIT BAL.)			* 1 3 9 0		
DUE FROM OTHER FUNDS			** 1 4 1 0		
DUE FROM OTHER APPROPRIATIONS			1 4 2 0		
Net Debits / Credits			Net Debits / Credits		

Encumbrance amounts cannot exceed amount of accrual.

Enter amounts of A/R accruals related to reimburseable encumbrances by GLA & subsidiary fund if applicable. (Look at source documents used for accruals.)

GLA 1420 - Use G02 Post-Closing Trial Balance

GL 1400 must be reported at the lower level - GL 1410 & 1420. Each subsidiary within GL 1410 must be listed as a separate accrual. (Use G02 Subsidiaries on File.)

* Specify the receivable account to which this pertains.

** Specify the funds to which this pertains.

ORIGINAL AND

Sub-Total Encumbrance and Amount columns for each page.

Division of Accounting and Reporting

EXHIBIT IV-3 (Continued)

REPORT NO 1 Form 571B (REV. 4/97)

CONTROLLER'S USE ONLY

Document No.	C C Y Y M M D D	Fund	Agy

Report of Accruals to Controller's Accounts

June 30, 20

Reference Guide - Report 1

Page _ of _

Agency (name and number)

Fund (name and number)

ACCOUNT TITLE	ENCUMBRANCES	D C	ACCOUNT	AMOUNT	D C
DUE FROM OTHER GOVERNMENTAL ENTITIES			1 5 9 0		
PROVISION FOR DEFERR	To calculate Encumbrances included in GLA 3010 accrual, net G01 GLA's 6150 & 6151, less the sum of D09 GLA 3010 Encumbrance Reclass Documents.		* 1 6 0 0		
EXPENSE ADVANCES			1 7 1 0		
ACCOUNTS PAYABLE			3 0 1 0		
CLAIMS FILED	Sum of D09 GL 3110 Encumbrance Reclass Documents for corresponding subsidiary.		3 0 2 0		
DUE TO OTHER FUNDS			** 3 1 1 4		
DUE TO OTHER APPROPRIATIONS	Sum of D09 Encumbrance Reclass Documents for subsidiary of reporting fund.		3 1 1 5		
DUE TO LOCAL GOVERNMENT			3 2 2 0		
REVENUE COLLECTED IN ADVANCE			3 4 1 0		
REIMBURSEMENTS COLLECTED IN AD	Sum of D09 Encumbrance Reclass Documents in GLA 3220.		3 4 2 0		
UNCLEARED COLLECTIONS			3 7 3 0		
PREPAYMENTS TO ARCHITECTURE REVOLVING FUND			*** 1 7 3 0	0 6 0 2	
RESERVE FOR ARCHITECTURE REVOLVING FUND			5 3 3 0	0 6 0 2	
Net Debits / Credits					

For GLA 1600 identify the 4 digit GL Acct # (with leading "0") per G02 Subs on File. Separate accrual for each subsidiary.

GLA 3110 must be reported at the lower level - GL 3114 & 3115. Each subsidiary within GL 3114 must be shown separately. Use G02 Subsidiaries on File.

GL 3115 - Use G02 Post-Closing Trial Balance.

GLAs 3410 & 3420, include only amounts not remitted & received by SCO.

Include only advances to Office of State Architecture. Do not include prepayments to SRF or SCIF on Rpt. 1.

* Specify the receivable account to which this pertains.

** Specify the funds to which this pertains.

*** Account should be fully reserved.

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EXHIBIT IV-3 (Continued)

REPORT NO 1 Form 571A/B (REV. 4/97)

CONTROLLER'S USE ONLY										
Document No.	C	C	Y	Y	M	M	D	D	Fund	Agy

Report of Accruals to Controller's Accounts

June 30, 20

Reference Guide - Report 1

Page _ of _

Agency (name and number)	Fund (name and number)
--------------------------	------------------------

ACCOUNT TITLE	ENCUMBRANCES	D C	ACCOUNT	AMOUNT	D C
<div>Use this form to list additional accounts not already pre-printed, and to break down GLA's 1410 & 3114 by subsidiary. List title of account (i.e., "Due From Other Funds") in this column.</div>					
Net Debits / Credits			Net Debits / Credits		

ORIGINAL AND ONE COPY - Controller, Division of Accounting and Reporting

EXHIBIT IV-3 (Continued)

Reference Guide - Report 1

Page of

FORM 571-C (4/97)
 CONTROLLER'S USE ONLY
 DOCUMENT NO:
 FUND: 0001000 GENERAL FUND
 AGENCY: 9990 DEPT OF AIR QUALITY

DATE:

STATE CONTROLLER'S OFFICE

REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS
 JUNE 30, 2001

REPORT NO: 1
 PAGE NO: 1
 CONTROLLER'S USE ONLY
 CURSORY REVIEW _____
 COMP. INPUT _____
 EXPENDITURES _____
 REVENUES _____
 WORKSHEET/ACCUM. _____

<u>ACCOUNT DESCRIPTION</u>	<u>**ENTER** ENCUMBRANCE</u>	<u>D/C</u>	<u>FY</u>	<u>M</u>	<u>REF</u>	<u>CA</u>	<u>PG</u>	<u>EL</u>	<u>COM</u>	<u>TSK</u>	<u>I</u>	<u>SFUND</u>	<u>B</u>	<u>ACCT</u>	<u>**ENTER** ACCRUAL AMOUNT</u>	<u>D/C</u>
A-AIR QUALITY STANDARDS			2000		001	10					D					
B-AIR QUALITY CONTROL			2000		001	20					D					
C-STATE ADMINISTRATION	Enter amount of Encumbrances included in accruals for each detail appropriation. Use B06, "Encumb/Alloc Encumb" column.		2000		001	30	01				D					
D-STATE ADMINISTRATION-DISTRIB			2000		001	30	02				D					
CALSTARS CLEARING ACCOUNT			2000		001	99					D					
E-REIMBURSEMENTS			2000		001	90					F					
REVOLVING FUND ADVANCE			2000		001	97					D					
A-AIR QUALITY STANDARDS			1999		001	10					D					
B-AIR QUALITY CONTROL			1999		001	20					D					
D-STATE ADMINISTRATION			1999		001	30	01				D					
E-STATE ADMINISTRATION-DISTRIB			1999		001	30	02				D					
CALSTARS CLEARING ACCOUNT			1999		001	99					D					
F-REIMBURSEMENTS			1999		001	90					F					
MISCELLANEOUS REVENUE			2000								R		161400			
REFUNDS TO REVERTED APPNS			1999								R		500000			
NET DEBITS/CREDITS															NET DEBITS/CREDITS	

EXHIBIT IV-3 (Continued)

REPORT NO 1 Form 571D (REV. 4/97)

CONTROLLER'S USE ONLY

Report of Accruals to Controller's Accounts

June 30, 20

Page _ of _

Reference Guide - Report 1

Agency (name and number)

Fund (name and number)

[illegible]

ORIGINAL AND ONE COPY - Controller, Division of Accounting and Reporting

REPORT NO. 2 - ACCRUAL WORKSHEET

Report No. 2 is the supporting worksheet for Report No. 1, Report of Accruals to Controller's Accounts. Refer to *State Administrative Manual* Section 7953. For governmental funds, Report No. 2 is the first report to be completed.

FM 13 reconciliations and the G02 Report are used to prepare the Accrual Worksheet. Sort the FM 13 reconciliations in the same order as the appropriation accounts listed in the first column of the Accrual Worksheet. There should be no "Adjustment to CALSTARS" items on the final reconciliations. If there are, those items must be corrected and reconciliations redone before year-end reports can be completed. The report is organized as follows:

- ✿ Column totals record "Real Account" general ledger account activity; and
- ✿ Line or row totals record "Nominal Account" general ledger account activity.

The titles column should list all the SCO appropriation accounts for current and prior year for the fund. For each appropriation account listed on the Accrual Worksheet, enter the accrual items into the proper GLA column on the Accrual Worksheet from either the "Balances per DB1" section of CALSTARS 33 FM 13 reconciliations or the "Apply: Current Year Accruals" section of the SCO/CALSTARS Monthly Reconciliation Report (DB2). See the specific instructions for Revolving Fund, Prepayments and Deferred items below.

Any "Adjustments to SCO Accounts" must be included on Report 3. Do not show Adjustments to SCO Accounts on the Accrual Worksheet.

For those accounts found on the reconciliations but not listed on the Accrual Worksheet form, use one of the blank columns, use a pre-printed column that will not otherwise be used, or combine the account with a pre-printed account.

The signs posted on the reconciliations are *reversed* when posting amounts to the Accrual Worksheet, except for the Revolving Fund Advance and Prepayment lines.

Instructions for Completing the Accrual Worksheet

"GENERAL CASH" COLUMN - The following items are not found on the reconciliations but must be reported on separate lines in the "General Cash" column:

- ✿ GLA 3730-Uncleared Collections (from the G02 Trial Balance);
- ✿ Sales Tax Collected (enter offset in the "GLA 3110" column); and
- ✿ The unremitted portion of GLA 3400-Advance Collections, if any.

The offset amounts for GLAs 3400 and 3730 are posted in the "Deferred Credits" column. The Net Total Accruals per Agency of all of these lines is zero.

"ACCOUNTS RECEIVABLE-OTHER" COLUMN - GLA 1319-Accounts Receivable-Other is not found on the reconciliations. Post this amount (from the G02 Trial Balance) to the Misc. Accounts-Provision for Deferred Receivables line. The offset is posted to the "Deferred Credits" column.

ORF ADVANCE LINE (CA97 appropriation) - The imprest amount of the revolving fund advance is posted on the Revolving Fund Advance line in the "Revolving Fund Cash" column. Post this amount from the Balance per SCO line on the ORF FM 13 reconciliation--the sign stays the *same*. No additional posting to this line is required, except for the total. All other Revolving Fund activity is posted on the Revolving Fund Adjustment line.

REVOLVING FUND ADJUSTMENT LINE - The Revolving Fund Adjustment line is at the bottom of the report, between the Subtotal and Total lines. The line is completed in two steps:

- 1) From the ORF (CA97) FM13 reconciliation, post each accrual from the CALSTARS 33 "Balances per DB1" section or the "Apply: Current Year Accruals" section from the DB2 to the appropriate column in the Revolving Fund Adjustment line.
- 2) Sum the adjustments posted to the Revolving Fund Adjustments line. Post this amount into the Revolving Fund Cash Column (opposite sign). This adjustment brings the Revolving Fund Cash column into agreement with the GLA 1130-Revolving Fund Cash on the Post-Closing Trial Balance portion of the G02 Report. In addition, it causes the Revolving Fund Adjustment line to net to zero.

"PREPAYMENTS TO OTHER FUNDS" COLUMN - Post the CA99 Service Revolving Fund (SRF)-Printing, CA98 SRF-Other, and CA96 State Compensation Insurance Fund (SCIF) Prepayments to the "GLA 1730-Prepayments to Other Funds" column. Post these amounts from the Balance per SCO line on the ORF FM 13 reconciliations--the sign stays the *same*. These items are entered on the Accrual Worksheet so the final total will agree with Fund Balance-Clearing. They are not carried forward to Report No. 1 because the SCO books already contain the prepayment amounts.

"ACCOUNTS PAYABLE" COLUMN - The net amount for accounts payable is the sum of the following accounts on the reconciliations:

GLA 3010 - Accounts Payable;
GLA 6150 - Encumbrances;
GLA 6151 - Annual Allocated Encumbrances; and

NOTE: Each reconciliation may not have all of the listed accounts.

"DEFERRED CREDITS" COLUMN - GLA 3730-Unremitted Uncleared Collections, GLA 1600-Provision for Deferred Accounts Receivable, GLA 2600-Deferred Charges (applicable to ORF) and unremitted Advance Collections (the portion of GL 3400 still in General Cash, if any) are posted to this column. These amounts should offset the amount in the "General Cash" and "Accounts Receivable" columns so that the line total nets to zero.

FINAL CHECKS - Add all columns down and all lines across. Show column sub-totals and add or subtract the Revolving Fund Adjustment line to get the final column total. Each column total must equal the appropriate general ledger account(s) balance on the Pre-closing Trial Balance portion of the G02 Report. The Uncleared Collections, Provision for Deferred Receivables and Revolving Fund Adjustment lines must net to zero.

For Shared Funds - verify on the Post-closing Trial Balance portion of the G02 Report that the GLA 1140-Cash in State Treasury has been closed into GLA 5570-Fund Balance - Clearing. Compare the "Net Total Accruals" column total from the Accrual Worksheet with the GL 5570 account balance on the Post-closing Trial Balance portion of the G02 Report. If they do not agree, the difference should be the amount of GLA 3400-Advance Collections that has been remitted to and receipted by the SCO prior to June 30.

For Non-shared Funds - note that GL 1140 does not close into GLA 5530-Fund Balance - Unappropriated. Therefore, the "Net Accrual" column total does not agree with the GLA 5530 account balance on the Post-closing Trial Balance portion of the G02 Report. The difference should be the amount in GLA 1140 (plus GLA 1210, if any) displayed on the Post-closing Trial Balance portion of the G02 Report and any amount in GL 3400 that has been receipted by the SCO prior to June 30.

Exhibit IV-5 shows a sample of Report No. 2. Exhibit IV-6 is a Report No. 2 Reference Guide. This reference guide should be used in conjunction with the detailed instructions presented above.

EXHIBIT IV-5

Includes year-end accruals pursuant to State Administrative Manual.

ACCRUAL WORKSHEET

Agency: Department of Air Quality

Fund: General Fund (0001)

June 30, 2001

I certify (or declare) under penalty of perjury that the following is true and correct and that I have not violated any of the provisions of Article 4, Chapter 1, Division 4, Title I, Government Code (commencing with Section 1090).

Subscribed and executed this 31st day of July, 2001 at Sacramento, California

U. R. Dunne
Signature of Officer

U. R. DUNNE
Name of Officer

ACCOUNTING ADMINISTRATOR
Title of Officer

ACCOUNTS REFER TO THE STATE ADMINISTRATIVE MANUAL OR SUPPLEMENTAL INSTRUCTIONS	GENERAL CASH 1110	REVOLVIN G FUND CASH 1130	CASH ON HAND IN AGENCY 1190	ACCOUNTS RECEIVABLE			DUE FROM OTHER FUNDS 1400	DUE FROM OTHER GOVTS 1500	EXPENSE ADVANCES 1710	PREPAYMENTS TO OTHER FUNDS 1730	ACCOUNTS PAYABLE 3010	CLAIMS FILED 3020	DUE TO OTHER FUNDS 3110	DUE TO LOCAL GOVTS 3220	DEFERRED CREDITS 1600 3730	NET TOTAL ACCRUALS PER AGENCY
				ABATE- MENTS 1311	REVENUE 1313	OTHER 1315 1380 1319										
APPROPRIATION-State Ops Chapter 52/00, Item 9990-001-0001																
Program 10, Air Quality Standards								30,845.00			-230,013.54		-608,377.97	-83,055.00		-890,601.51
Program 20, Air Quality Control											-66,955.55		-600,336.60	-4,773.00		-672,065.15
Program 30.01, Administration													-882,871.37			-882,871.37
Program 30.02, Dist. Administration													882,871.37			882,871.37
Program 99, Clearing Account	5.69			1,608.25			261,210.51				-148,457.08	-512,333.55	764,948.25			366,982.07
Category 90-Reimbursements							693,471.51									693,471.51
Category 97-ORF Advance		200,000.00														200,000.00
Category 98-Adv to SRF-Other										120,000.00						120,000.00
Chapter 999/00, Item 9990-501-0001																
Program 10, Air Quality Standards													-100,000.00			-100,000.00
Chapter 50/99, Item 9990-001-0001																
Program 10, Air Quality Standards											-25,507.25		43.13			-25,464.12
Program 20, Air Quality Control											-25,507.24		-47,858.19			-73,365.43
Program 30.01, Administration													-51,100.55			-51,100.55
Program 30.02, Dist. Administration													51,100.55			51,100.55
Program 99, Clearing Account				44.24			57,049.88					-953.58	-55,819.57			320.97
Category 90-Reimbursements							472.54									472.54
Revenue 2000/01																
161400 Misc Revenue	1,075.00				10.00											1,085.00
Misc Accounts																
Uncleared Collections	171.11														-171.11	0.00
Provision for Deferred Receivables						46,158.60									-46,158.60	0.00
SUBTOTAL	1,251.80	200,000.00	0.00	1,652.49	10.00	46,158.60	1,012,204.44	30,845.00	0.00	120,000.00	-496,440.66	-513,287.13	-547,400.95	-187,828.00	-46,329.71	-379,164.12
Revolving Fund Adjustment		-179,990.31	104.13						68,173.87			111,712.31				0.00
TOTAL	1,251.80	20,009.69	104.13	1,652.49	10.00	46,158.60	1,012,204.44	30,845.00	68,173.87	120,000.00	-496,440.66	-401,574.82	-547,400.95	-187,828.00	-46,329.71	-379,164.12

EXHIBIT IV-6

Includes year-end accruals pursuant to State Administrative Manual.

ACCRUAL WORKSHEET

Agency:

Fund:

June 30, 20

I certify (or declare) under penalty of perjury that the following is true and correct and that I have not violated any of the provisions of Article 4, Chapter 1, Division 4, Title I, Government Code (commencing with Section 1090).

Subscribed and executed this 31st day of July, 20__ at Sacramento, California

Signature of Officer

Reference Guide - Report 2

Title of Officer

[illegible]

REPORT NO. 3 - ADJUSTMENTS TO CONTROLLER'S ACCOUNTS

Report No. 3 identifies the differences between the agency and SCO account balances. These differences represent the adjustment to the SCO account portion of the FM 13 reconciliations. This section discusses the preparation of a Report No. 3 for Governmental Funds. Report No. 3 requirements for Non-Governmental Funds are discussed in the next chapter.

This report does not correct the SCO's accounts. Separate Transaction Request forms must be sent to the SCO to correct SCO posting errors. If there are adjustments to the SCO's accounts, complete Report No. 3 on Forms 576A and 576-B, supplied by the SCO and attach copies of the supporting Transaction Request Forms. If there are no adjustments, the agency's Year-end Statement transmittal letter or certification should state this and disclose that no Reports No. 3 have been submitted. If a transmittal or certification letter is not used, return Report No. 3, Form 576A, noting "No adjustments to report".

Instructions for Completing Forms 576A and 576-B

FORM 576A - Records "Real Account" general ledger account impact. This form must be completed when the adjustment is between funds and/or agencies. For each adjusting item, review the corresponding Transaction Request Form to determine the fund or appropriation for which amounts are due to or due from. If the appropriation is in the fund being reported, the correct GLA is 1420 or 3115 and a subsidiary fund number is not required. If another fund is involved, the correct GLA is 1410 or 3114 and the subsidiary fund number is identified next to the appropriate GLA. Identify the adjustment amount and indicate **D** (debit) or **C** (credit) in the "D/C" column.

FORM 576B - Records "Nominal Account" general ledger account impact. This form must be completed for adjustments to revenue and expenditure accounts. Using the FM 13 reconciliations, post the "Adjustments to SCO Accounts" applicable to each appropriation line. Amounts for the same appropriation line should be totaled to identify the **net** adjustment for the appropriation. Enter the adjustment amount and indicate **D** (debit) or **C** (credit) in the "D/C" column.

FINAL CHECKS - Cross reference each item on Report No. 3 to the copy of the SCO's Transaction Request, Form CA 504. At the bottom of each form, enter the **net** of the debits and credits. The summed total of the Net Debits/Credits amount from both forms must equal zero.

Exhibit IV-7 identifies how "Adjustments to SCO Accounts" affect the appropriation accounts, correction letters and Report No. 3 when the adjustment is within the same agency and same fund. Exhibit IV-8 shows this same comparison when the adjustment is between funds and/or agencies. Exhibit IV-9 shows samples of Report No. 3, SCO Forms 576A and 576-B. Exhibit IV-10 shows the corresponding Transfer Requests.

EXHIBIT IV-7
REPORT NO. 3 ADJUSTMENTS
(Same Fund - Same Agency)

SCO/CALSTARS
Reconciliation

FFY 99	
SCO Balance	-450
GL 1400	- 20
GL 3110	30
Adj. to SCO	<u>100</u>
SCO ADJUSTED	<u>-340</u>

CALSTARS	<u>-340</u>

SCO/CALSTARS
Reconciliation

FFY 00	
SCO Balance	-400
GL 1110	- 25
GL 3020	85
Adj. to SCO	<u>-100</u>
SCO ADJUSTED	<u>-440</u>

CALSTARS	<u>-440</u>

Transaction Request

To SCO	
.....	
.....	
.....	
Dr. 99	100
Cr. 00	100

Report No. 3

576A		
1410/1420		D
3114/3115	___	C
-0-		

576-B		
00	100	C
99	<u>100</u>	D
-0-		

EXHIBIT IV-8
REPORT NO. 3 ADJUSTMENTS
(Same Fund - Different Agency)

- or -

(Different Fund - Same or Different Agency)

SCO/CALSTARS
Reconciliation

Fund/Agency #1 FFY 00	
SCO Balance	-250
GL 1400	- 20
GL 3110	50
Adj. to SCO	<u>200</u>
SCO ADJUSTED	<u>-20</u>

CALSTARS	<u>-20</u>

SCO/CALSTARS
Reconciliation

Fund/Agency #2 FFY 00	
SCO Balance	-800
GL 1110	- 80
GL 3020	95
Adj. to SCO	<u>-200</u>
SCO ADJUSTED	<u>-985</u>

CALSTARS	<u>-985</u>

Transaction Request

To SCO
.....
.....
.....
Dr. Fund/Agency #1 (00) 200
Cr. Fund/Agency #2 (00) 200

Report No. 3
(Fund/Agency #1)

576A		
3114/3115	<u>200</u>	C
	200	C

Report No. 3
(Fund/Agency #2)

576A		
1410/1420	<u>200</u>	D
	200	D

576-B		
00	<u>200</u>	D
	200	D

576-B		
00	<u>200</u>	C
	200	C

EXHIBIT IV-9

REPORT NO 3 Form 576A (REV. 4/97)

CONTROLLER'S USE ONLY												
Document No.				C C Y Y M M D D				Fund			Agy	

Adjustments to Controller's Accounts

June 30, 2001

Agency (name and number) DEPARTMENT OF AIR QUALITY (9990)		Fund (name and number) GENERAL FUND (0001)	
Name of Contact Person (Please Type or Print) U. R. Dunne		Title ACCOUNTING ADMINISTRATOR	Telephone Number 445-0000

I certify (or declare) under penalty that the data on the attached statements is true and correct; and that I have not violated any to the provisions of Article 4, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090).

Subscribed and executed this 31st day of July 20 01 at Sacramento, California

AUTHORIZED SIGNATURE U. R. Dunne

ACCOUNT TITLE	ACCOUNT	AMOUNT	D C
DUE FROM OTHER FUNDS	* 1 4 1 0		
DUE FROM OTHER APPROPRIATIONS	1 4 2 0		
DUE TO OTHER FUNDS ①	* 3 1 1 4	0 8 9 0	2,963.00 C
DUE TO OTHER APPROPRIATIONS	3 1 1 5		
		Net Debits / Credits	2,963.00 C

* Specify the funds to which this pertains.

ORIGINAL AND ONE COPY - Controller, Division of Accounting and Reporting

EXHIBIT IV-9 (Continued)

FORM 576-B (4/97)
 CONTROLLER'S USE ONLY
 DOCUMENT NO:
 FUND: 0001000 GENERAL FUND
 AGENCY: 9990 DEPT OF AIR QUALITY

DATE:

STATE CONTROLLER'S OFFICE
 ADJUSTMENTS TO CONTROLLER'S ACCOUNTS
 JUNE 30, 2001

Page 2 of 2
 REPORT NO: 2
 PAGE NO: 1
 CONTROLLER'S USE ONLY
 CURSORY REVIEW
 COMP. INPUT
 EXPENDITURES
 REVENUES
 WORKSHEET/ACCUM.

<u>ACCOUNT DESCRIPTION</u>	<u>FY</u>	<u>M</u>	<u>REF</u>	<u>CA</u>	<u>PG</u>	<u>EL</u>	<u>COM</u>	<u>TSK</u>	<u>I</u>	<u>SFUND</u>	<u>B</u>	<u>ACCT</u>	<u>**ENTER**</u> <u>ACCRUAL AMOUNT</u>	<u>D/C</u>
A-AIR QUALITY STANDARDS	2000		001		10				D				2,963.00	D 1
B-AIR QUALITY CONTROL	2000		001		20				D					
D-STATE ADMINISTRATION	2000		001		30 01				D					
E-STATE ADMINISTRATION-DISTRIB	2000		001		30 02				D					
CALSTARS CLEARING ACCOUNT	2000		001		99				D					
F-REIMBURSEMENTS	2000		001		90				F					
REVOLVING FUND ADVANCE	2000		001		97				D					
A-AIR QUALITY STANDARDS	1999		001		10				D				245,678.00	C 2
B-AIR QUALITY CONTROL	1999		001		20				D				245,678.00	D 2
D-STATE ADMINISTRATION	1999		001		30 01				D					
E-STATE ADMINISTRATION-DISTRIB	1999		001		30 02				D					
CALSTARS CLEARING ACCOUNT	1999		001		99				D					
F-REIMBURSEMENTS	1999		001		90				F					
MISCELLANEOUS REVENUE	2000		001						R		161400			
REFUNDS TO REVERTED APPROPNS	1999								R		500000			
													NET DEBITS/CREDITS	2,963.00 D

EXHIBIT IV-10
SAMPLE REPORT NO. 3 TRANSACTION REQUEST

STATE CONTROLLER'S USE ONLY											
DOCUMENT NO.				DATE C C Y Y M M D D				MSG Code			
J	E										

STATE OF CALIFORNIA
OFFICE OF THE STATE CONTROLLER
TRANSACTION REQUEST

1

STATE CONTROLLER'S USE ONLY	
TC Code	VERIFIED BY:
	DATE:

PAGE 1 OF 1

Agency: Department of Air Quality	Address: 700 9th Street, Sacramento, CA 95814	Agency Document Number: 01-008
--------------------------------------	--	-----------------------------------

FUND	AGY	FY	M	REF/ITEM	FED CAT	P/N	C	CAT	PGM	ELE	COMP	TASK	ACCT	SCD	REV/OBJ	AMOUNT	D	C	SCO USE	A	T	O	B	SOURCE FUND																										
0	0	0	1	0	0	0	9	9	9	0	2	0	0	0	0	0	0	0	1	0																														
DESCRIPTION																	CHAPTER NUMBER/ YEAR/ ITEM																	PROGRAM DESCRIPTION																
C O R R E C T I O N T O T R R E Q 0 0 - 1 2 3																	CHAPTER 52/00, ITEM 9990-001-0001																	AIR QUALITY STANDARDS																
0	8	9	0	0	0	0	9	9	9	0	2	0	0	0	0	0	0	0	1	0																														
DESCRIPTION																	CHAPTER NUMBER/ YEAR/ ITEM																	PROGRAM DESCRIPTION																
C O R R E C T I O N T O T R R E Q 0 0 - 1 2 3																	CHAPTER 52/00, ITEM 9990-001-0890																	AIR QUALITY STANDARDS																
DESCRIPTION																	CHAPTER NUMBER/ YEAR/ ITEM																	PROGRAM DESCRIPTION																
DESCRIPTION																	CHAPTER NUMBER/ YEAR/ ITEM																	PROGRAM DESCRIPTION																
DESCRIPTION																	CHAPTER NUMBER/ YEAR/ ITEM																	PROGRAM DESCRIPTION																
DESCRIPTION																	CHAPTER NUMBER/ YEAR/ ITEM																	PROGRAM DESCRIPTION																
DESCRIPTION																	CHAPTER NUMBER/ YEAR/ ITEM																	PROGRAM DESCRIPTION																

TYPE OF TRANSACTION: Correction to Transaction Request 00-123	I hereby certify under penalty of perjury that I am duly appointed, qualified, and acting officer of the herein named State agency, department, board, commission, office, or institution; that the within transfer is in all respects true, correct, and in accordance with all applicable provisions or restrictions in the Budget Act, Federal Regulations, or other statute pertaining to the particular appropriation. AUTHORIZED SIGNATURE: <i>U. R. Dunne</i> CONTACT PERSON: U. R. Dunne, Accounting Administrator PHONE FOR CONTACT: ATSS 999-9999 DATE: July 5, 2001
LEGAL AUTHORITY AND REASON FOR REQUEST: Transaction Request No. 00-123, dated 6/17/01 was written incorrectly with a credit to the General Fund. This should have been a credit to the Federal Trust Fund.	

NOT TO BE USED AS A CONTROLLER'S REMITTANCE ADVICE

CA504(9/94)

EXHIBIT IV-10 (Continued)
SAMPLE REPORT NO. 3 TRANSACTION REQUEST

STATE CONTROLLER'S USE ONLY											
DOCUMENT NO.				DATE C C Y Y M M D D				MSG Code			
J	E										

STATE OF CALIFORNIA
OFFICE OF THE STATE CONTROLLER

TRANSACTION REQUEST

2

STATE CONTROLLER'S USE ONLY	
TC Code	VERIFIED BY:
	DATE:

PAGE 1 OF 1

Agency: Department of Air Quality	Address: 700 9th Street, Sacramento, CA 95814	Agency Document Number: 01-009
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FUND	AGY	FY	M	REF/ITEM	FED CAT	P/N	C	CAT	PGM	ELE	COMP	TASK	ACCT	SCB	REV/OB	AMOUNT	D	C	SCO USE	A	T	O	B	SOURCE FUND											
0	0	0	1	0	0	9	9	9	0	2	0	0	0	0	0	0	2	4	5	6	7	8	0	0	D										
DESCRIPTION																PROGRAM DESCRIPTION																			
C O R R E C T I O N T O C L A I M S C H E D S .																CHAPTER 52/00, ITEM 9990-001-0001										AIR QUALITY CONTROL									
0	0	0	1	0	0	9	9	9	0	2	0	0	0	0	0	0	2	4	5	6	7	8	0	0	D										
DESCRIPTION																PROGRAM DESCRIPTION																			
C O R R E C T I O N T O C L A I M S C H E D S .																CHAPTER 52/00, ITEM 9990-001-0001										AIR QUALITY STANDARDS									
DESCRIPTION																PROGRAM DESCRIPTION																			
DESCRIPTION																PROGRAM DESCRIPTION																			
DESCRIPTION																PROGRAM DESCRIPTION																			
DESCRIPTION																PROGRAM DESCRIPTION																			
DESCRIPTION																PROGRAM DESCRIPTION																			
DESCRIPTION																PROGRAM DESCRIPTION																			

TYPE OF TRANSACTION: Correction to Various Claim Schedules	I hereby certify under penalty of perjury that I am duly appointed, qualified, and acting officer of the herein named State agency, department, board, commission, office, or institution; that the within transfer is in all respects true, correct, and in accordance with all applicable provisions or restrictions in the Budget Act, Federal Regulations, or other statute pertaining to the particular appropriation.
LEGAL AUTHORITY AND REASON FOR REQUEST: Contract number CX00253 was erroneously encumbered and paid against 9990-001-0001 Program 10. It should have been charged to 999-001-0001 Program 20.	
AUTHORIZED SIGNATURE: U. R. Dunne	
CONTACT PERSON: U. R. Dunne, Accounting Administrator	
PHONE FOR CONTACT: ATSS 999-9999	DATE: July 5, 2001

NOT TO BE USED AS A CONTROLLER'S REMITTANCE ADVICE

CA504(9/94)

REPORT NO. 4 - STATEMENT OF REVENUE

The CALSTARS Report Q26, Year End Statement of Revenue, is Report No. 4, Statement of Revenue. Request the Q26 Report using FM=PY; Period=C. Only Current Year Revenue is submitted as Report No. 4. Operating Transfers and Other Sources of Revenue are not included in the Q26 Report and should be excluded from the Controller's total revenue amount reported in the Reconciliation of Revenue section.

Instructions for Completing the Year-end Statement of Revenue

The information for the Reconciliation of Revenue section is obtained from the following sources:

Reconciliation Item	Source of Data
Total Revenue per State Controller's Office Accounts	SCO Agency Reconciliation Report as of June 30 (reverse sign)
Accruals per Report of Accruals	Accrual Worksheet (CY Revenue line)
Adjustments to Controllers Accounts	Report No. 3, Adjustments to Controller's Accounts (576B) (reverse sign)

Exhibit IV-11 shows a sample of Report No. 4.

EXHIBIT IV-11

```
CSTARQ26 9990 (DEST: A1 CTL1) PY,C,0,0,0,1,          ,          ,          ,          ,          ,          ,          ***** RUN:07/31/01 TIME:17.45
PRIOR FISCAL YEAR: 2000          ***** 1(FUND )*****
```

DEPARTMENT OF AIR QUALITY (9990)
YEAR END STATEMENT OF REVENUE
AS OF 06/30/01

REPORT #4

***** PAGE 1

ENY:	00	FFY:	00
FUND:	0001	GENERAL FUND	

SOURCE	DESCRIPTION	ESTIMATED REVENUES	ACTUAL REVENUES	BALANCE
161400	MISCELLANEOUS REVENUE	0.00	31,241.90	31,241.90-
*TOTAL FUND 0001		0.00	31,241.90	31,241.90-

RECONCILIATION OF STATE CONTROLLERS REVENUE WITH STATEMENT OF REVENUE, JUNE 30, 2001

TOTAL REVENUE PER STATE CONTROLLERS OFFICE ACCOUNTS	<u>30,156.90</u>
---	------------------

RECONCILING FACTORS:

ACCRUALS PER REPORT OF ACCRUALS	<u>1,085.00</u>
---------------------------------	-----------------

ADJUSTMENTS TO CONTROLLERS ACCOUNTS	1,085.00
-------------------------------------	----------

TOTAL REVENUE PER STATEMENT OF REVENUE	31,241.90
--	-----------

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS 31ST DAY OF JULY, 2001 AT SACRAMENTO, CALIFORNIA

U. R. DUNNE	"REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS
SIGNATURE OF OFFICE	PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS"

U. R. DUNNE
ACCOUNTING ADMINISTRATOR

REPORT NO. 5 - FINAL RECONCILIATION OF CONTROLLER'S ACCOUNTS WITH FINAL BUDGET REPORT

Report No. 5 reconciles the agency accounts to the SCO accounts. The difference consists of accruals and adjustments to Controller's accounts.

The following are used to prepare Report No. 5:

- ✧ Controller's June 30 Agency Reconciliation Report
- ✧ B06, Final Budget Report
- ✧ Report No. 1 - Report of Accruals to Controller's Accounts
- ✧ Report No. 3 - Adjustments to Controller's Accounts

Instructions for Completing Report No. 5

The SCO transmits copies of Form 573 to each agency. A separate Form is transmitted for each appropriation, pre-posted with account activity information as described below.

Prepare Report No. 5 for all fiscal years.

PRE-PRINTED ACCOUNT BALANCES - The SCO pre-prints Expenditure and Appropriation Balance information in the "SCO Use Only" section on the form. The Advance to Service Revolving Fund, on the bottom section of the form is also pre-printed.

June 30 Account Balance per State Controller's Records - Displays the year-to-date expenditures and the appropriation balance from the June 30 SCO Control 'C' accounts. Verify that the amounts agree with the 'C' accounts on the June 30 Agency Reconciliation Report (Tab Run). The Appropriation Balance per SCO for the reverting year should be zero, reflecting the reversion on or prior to June 30.

Reverse PY Adjustments to Controller's Accounts - The Current Year Adjustments to Controller's Accounts (Report No. 3 items) for expenditures and reimbursements on last year's financial reports are reversed in the "Expenditures" column only. Verify that the amounts agree with last year's Report No. 5.

Reverse PY Expenditures/Reimbursements Accrued - The **net** amount accrued for expenditures and reimbursements on last year's financial reports are reversed in the "Expenditures" column only. Verify that the amounts agree with last year's Report No. 5 by adding the accruals and adjustments (except the CY Adjustments to Controller's Accounts and the Office Revolving Fund and Service Revolving Fund advances) and comparing to the pre-printed amount.

Reverse PY Corrections Made By Controllers' Office - SCO corrections to last year's financial reports are reversed in this column. Verify that this amount is correct by reviewing notes made on last year's financial reports per contacts from the SCO. If the amounts shown in this section cannot be reconciled with your records, contact the SCO.

Advance to Service Revolving Fund - Displays the Advance to the Service Revolving Fund. This amount is pre-printed in the "Appropriation Balance" column only. Verify that the amount agrees with the June 30 Agency Reconciliation Report (Tab Run). This should be posted to the current year appropriation only.

ITEMS TO BE COMPLETED BY AGENCY - The bottom portion of the form (except Advance to Service Revolving fund) is completed by the agency as follows.

Apply CY Adjustments to Controller's Accounts - Enter **net** of Adjustments to Controller's Accounts from Report No. 3. Expenditure and reimbursement adjustments usually affect both columns. Adjustments to advances affect only the "Appropriation Balance" column.

Apply Accruals per Report of Accruals to Controller's Accounts - Enter the current year accruals from the Report of Accruals (Report No. 1, Form 571C). Amounts are posted to both columns and the signs are the same as on Report No. 1 except as noted below. There should be no accruals posted to reverting appropriations.

Revolving Fund Advance - Post to the "Appropriation Balance" column only.

Pending Budget Revisions/Allocation Orders/Executive Orders
- Post pending appropriation adjustments (BRs or EOs) to the "Appropriation Balance" column only. Since these entries are not documented on Report No. 1, add a footnote to either the bottom of the page or to an attached page detailing this entry, including BR and/or EO numbers.

FINAL CHECKS - Sum each column, including the pre-printed amounts. Compare the Report No. 5 column totals with the Final Budget Report (B06) as follows:

The "Expenditure" column on each Report No. 5 should equal the grand total of the B06 "Budgetary Expenditure" column for that appropriation.

The "Appropriation Balance" column on each Report No. 5 should equal the B06 "Balance" column grand total for that appropriation, except for the prior-prior year Report No. 5. The "Appropriation Balance" column total for the prior-prior year should be zero because it reverted at June 30. The B06 balance remains because the final YEC and YEO processes have not yet run.

Exhibit IV-12 shows samples of Report No. 5.

EXHIBIT IV-12

PAGE 4456

REPORT NO: 5
JUNE 30, 2001FINAL RECONCILIATION OF CONTROLLER'S ACCOUNTS
WITH FINAL BUDGET REPORT/AGENCY RECORDS STD 573 (04/1997)AGENCY: 9990 DEPARTMENT OF AIR QUALITY
FUND: 0001000 GENERAL FUND
FY: 1998 ITEM 001

CHAPTER NO. 324/98

ITEM NO. 9990-001-0001

***** SCO USE ONLY *****

	EXPENDITURES	APPROPRIATION BALANCE
JUNE 30 ACCOUNT BALANCE PER STATE CONTROLLER'S RECORDS	-7,587.19	
REVERSE PRIOR YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS		
REVERSE PRIOR YEAR EXPENDITURES/REIMBURSEMENTS ACCRUED	-14,027.07	
REVERSE PRIOR YEAR CORRECTIONS MADE BY CONTROLLER'S OFFICE		

APPLY CURRENT YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS	_____	_____
APPLY ACCRUALS PER REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS	_____	_____
SCO ACCOUNT CODE		
- - - - -		
10 A-AIR QUALITY STANDARDS	_____	_____
20 B-AIR QUALITY CONTROLS	_____	_____
30.01 C-ADMINISTRATION	_____	_____
30.02 D-DISTRIBUTED ADMINISTRATION	_____	_____
99 CALSTARS CLEARING ACCOUNT	_____	_____
90 REIMBURSEMENTS	_____	_____
	_____	_____
PENDING BUDGET REVISIONS/ALLOCATION ORDERS/EXECUTIVE ORDERS	_____	_____
TOTAL	-21,614.26	0.00 *

* APPROPRIATION REVERTED JUNE 30, 2001

EXHIBIT IV-12 (Continued)

PAGE 4457

REPORT NO: 5
JUNE 30, 2001FINAL RECONCILIATION OF CONTROLLER'S ACCOUNTS
WITH FINAL BUDGET REPORT/AGENCY RECORDS STD 573 (04/1997)AGENCY: 9990 DEPARTMENT OF AIR QUALITY
FUND: 0001000 GENERAL FUND
FY: 1999 ITEM 001

CHAPTER NO. 50/99

ITEM NO. 9990-001-0001

***** SCO USE ONLY *****

	EXPENDITURES	APPROPRIATION BALANCE
JUNE 30 ACCOUNT BALANCE PER STATE CONTROLLER'S RECORDS	-979,684.66	-320,671.16
REVERSE PRIOR YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS		
REVERSE PRIOR YEAR EXPENDITURES/REIMBURSEMENTS ACCRUED	1,508.801.28	
REVERSE PRIOR YEAR CORRECTIONS MADE BY CONTROLLER'S OFFICE		

APPLY CURRENT YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS	_____	_____
APPLY ACCRUALS PER REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS		
SCO ACCOUNT CODE		
- - - - -		
10 A-AIR QUALITY STANDARDS	<u>25,464.12</u>	<u>25,464.12</u>
20 B-AIR QUALITY CONTROLS	<u>73,365.43</u>	<u>73,365.43</u>
30.01 C-ADMINISTRATION	<u>51,100.55</u>	<u>51,100.55</u>
30.02 D-DISTRIBUTED ADMINISTRATION	<u>-51,100.55</u>	<u>-51,100.55</u>
99 CALSTARS CLEARING ACCOUNT	<u>-320.97</u>	<u>-320.97</u>
90 REIMBURSEMENTS	<u>-472.54</u>	<u>-472.54</u>
	_____	_____
PENDING BUDGET REVISIONS/ALLOCATION ORDERS/EXECUTIVE ORDERS	_____	_____
TOTAL	<u>627,152.66</u>	<u>-222,635.12</u>

EXHIBIT IV-12 (Continued)

PAGE 4458

REPORT NO: 5
JUNE 30, 2001FINAL RECONCILIATION OF CONTROLLER'S ACCOUNTS
WITH FINAL BUDGET REPORT/AGENCY RECORDS STD 573 (04/1997)AGENCY: 9990 DEPARTMENT OF AIR QUALITY
FUND: 0001000 GENERAL FUND
FY: 2000 ITEM 001

CHAPTER NO. 52/00

ITEM NO. 9990-001-0001

***** SCO USE ONLY *****

	EXPENDITURES	APPROPRIATION BALANCE
JUNE 30 ACCOUNT BALANCE PER STATE CONTROLLER'S RECORDS	4,375,541.18	-255,970.97
REVERSE PRIOR YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS		
REVERSE PRIOR YEAR EXPENDITURES/REIMBURSEMENTS ACCRUED		
REVERSE PRIOR YEAR CORRECTIONS MADE BY CONTROLLER'S OFFICE		

APPLY CURRENT YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS	<u>2,963.00</u>	<u>2,963.00</u>
APPLY ACCRUALS PER REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS		
SCO ACCOUNT CODE		
- - - - -		
10 A-AIR QUALITY STANDARDS	<u>890,601.51</u>	<u>890,601.51</u>
20 B-AIR QUALITY CONTROLS	<u>672,065.15</u>	<u>672,065.15</u>
30.01 C-ADMINISTRATION	<u>882,871.37</u>	<u>882,871.37</u>
30.02 D-DISTRIBUTED ADMINISTRATION	<u>-882,871.37</u>	<u>-882,871.37</u>
99 CALSTARS CLEARING ACCOUNT	<u>-366,982.07</u>	<u>-366,982.07</u>
90 REIMBURSEMENTS	<u>-693,471.51</u>	<u>-693,471.51</u>
REVOLVING FUND ADVANCE		<u>-200,000.00</u>
ADVANCE TO SERVICE REVOLVING FUND - OTHER		<u>-120,000.00</u>
PENDING BUDGET REVISIONS/ALLOCATION ORDERS/EXECUTIVE ORDERS		
TOTAL	<u>4,880,717.26</u>	<u>-70,794.89</u>

EXHIBIT IV-12 (Continued)

PC GENERATED REPORT PRODUCED BY THE AGENCY

REPORT NO: 5
JUNE 30, 2001

FINAL RECONCILIATION OF CONTROLLER'S ACCOUNTS
WITH FINAL BUDGET REPORT/AGENCY RECORDS STD 573 (04/1997)

AGENCY: 9990 DEPARTMENT OF AIR QUALITY
FUND: 0001000 GENERAL FUND
FY: 2000 ITEM 501

CHAPTER NO. 999/00

ITEM NO. 9990-501-0001

***** SCO USE ONLY *****

	EXPENDITURES	APPROPRIATION BALANCE
JUNE 30 ACCOUNT BALANCE PER STATE CONTROLLER'S RECORDS		(200,000.00)
REVERSE PRIOR YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS		
REVERSE PRIOR YEAR EXPENDITURES/REIMBURSEMENTS ACCRUED		
REVERSE PRIOR YEAR CORRECTIONS MADE BY CONTROLLER'S OFFICE		

APPLY CURRENT YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS	_____	_____
APPLY ACCRUALS PER REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS	_____	_____
SCO ACCOUNT CODE		
- - - - -		
10 A-AIR QUALITY STANDARDS	<u>100,000.00</u>	<u>100,000.00</u>
PENDING BUDGET REVISIONS/ALLOCATION ORDERS/EXECUTIVE ORDERS	_____	_____
TOTAL	<u>100,000.00</u>	<u>-100,000.00</u>

EXHIBIT IV-12 (Continued)

PAGE 4459

REPORT NO: 5
JUNE 30, 2001

FINAL RECONCILIATION OF CONTROLLER'S ACCOUNTS
WITH FINAL BUDGET REPORT/AGENCY RECORDS STD 573 (04/1997)

DISTRIBUTION
ORIGINAL - Controller, Division of Accounting
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A SEPARATE RECONCILIATION WILL BE USED FOR EACH APPROPRIATION AND EXECUTIVE ORDER MAINTAINED SEPARATELY BY THE SCO.

AMOUNTS MUST AGREE WITH EACH CATEGORY OR PROGRAM LISTED FOR THIS APPROPRIATION ON THE CURRENT YEAR REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS, FORM 571C.

NET TOTALS FOR EACH COLUMN MUST AGREE WITH THE APPROPRIATION FIGURES ON THE FINAL BUDGET REPORT FOR THE CURRENT FISCAL YEAR AND THE AGENCY RECORDS FOR THE PRIOR FISCAL YEAR.

INCLUDES YEAR-END ACCRUALS PURSUANT TO THE STATE ADMINISTRATIVE MANUAL.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS 31ST DAY OF July 20 01, AT Sacramento, California

SIGNATURE OF OFFICER

TYPE OR PRINT NAME OF OFFICER

TITLE OF OFFICER

U. R. Dunne

U. R. Dunne

Accounting Administrator

REPORT NO. 6 - FINAL BUDGET REPORT

Report No. 6, Final Budget Report, is not submitted but all fiscal years are kept on file with other year-end reports. The CALSTARS B06, Final Budget Report is formatted to satisfy the reporting requirements of Report No. 6. Unlike the appropriation balances shown on the B04 Report, the appropriation balances shown on the B06 Report have not been reduced by the amounts in "Reserves".

For more information concerning the B06 Report, see Volume 6, Chapter III-B. Exhibit IV-13 shows a sample of the B06 Report.

Treatment of Prior Year Encumbrances on the B06 Report

In CALSTARS, expenditures are not recorded until an encumbrance is liquidated. For year-end reporting purposes, however, encumbrances outstanding at year-end are reported as expenditures. In the new year, encumbrances are liquidated and expenditures are recorded. CALSTARS saves the year-end encumbrance balance and adjusts subsequent reporting of expenditures by this balance. This adjustment must be made when preparing year-end reports for prior year appropriations. This process is performed automatically in the Final Budget Report.

The Final Budget Report (B06) displays a Budgetary Expenditure amount that includes the current year encumbrance balance as expenditures and reduces the expenditure balance by the amount of encumbrances outstanding at the beginning of the year.

EXHIBIT IV-13

CSTARB06 9990 (DEST: A1 CTL1) PY, ,0,0,0,0, , , , , , , ***** RUN:07/31/01 TIME:18.10
PRIOR FISCAL YEAR: 2000 ***** GL(ALL)

DEPARTMENT OF AIR QUALITY (9990)

FINAL BUDGET REPORT

AS OF 06/30/01

REPORT #6

***** PAGE 1

FUND: 0001 GENERAL FUND

ENACTMENT YEAR: 98

REFERENCE: 001 SUPPORT-DEPARTMENT OF AIR QUALITY

FFY	PROGRAM OR CATEGORY	ACCT TYPE	APPROPRIATION	DESCRIPTION
-----	------------------------	--------------	---------------	-------------

APPROPRIATIONS (ADJUSTED)	EXPENDITURES	ENCUMBRANCES/ ALLOC ENCUMB	PRIOR YEAR ENCUMBRANCE REVERSALS	BUDGETARY EXPENDITURES	BALANCE
------------------------------	--------------	-------------------------------	--	---------------------------	---------

REGULAR APPROPRIATIONS:

98	10 00 000 000	00	AIR QUALITY STANDARDS					
			1,054,740.89-	2,484.51	0.00	16,218.54	13,734.03-	1,068,474.92-

98	20 00 000 000	00	AIR QUALITY CONTROL					
			207,070.36-	1,493.34	0.00	292.40	1,200.94	205,869.42-

98	30	01	000	000	00	ADMINISTRATION						
					527,430.44-		7,309.53	0.00	0.00	7,309.53	520,120.91-	

98	30	02	000	000	00	DISTRIBUTED ADMINISTRATION						
					527,430.44	7,309.53-	0.00	0.00	7,309.53-	520,120.91		

TOTAL FOR REGULAR APPROPRIATIONS:

1,261,811.25-	3,977.85	0.00	16,510.94	12,533.09-	1,274,344.34-
---------------	----------	------	-----------	------------	---------------

SCHEDULED REIMBURSEMENTS:

98	90	SCHEDULED REIMBURSEMENTS					
		58,018.81	9,081.17-	0.00	0.00	9,081.17-	48,937.64

TOTAL FOR SCHEDULED REIMBURSEMENTS:

58,018.81	9,081.17-	9,081.17-	48,937.64
-----------	-----------	-----------	-----------

*TOTAL REFERENCE 001

1,203,792.44-	5,103.32-	0.00	16,510.94	21,614.26-	1,225,406.70-*
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* APPROPRIATION REVERTED JUNE 30, 2001

EXHIBIT IV-13 (Continued)

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CSTARB06 9990 (DEST: A1 CTL1) PY, ,0,0,0,0, , , , , , , , , , ***** RUN:07/31/01 TIME:18.10  
PRIOR FISCAL YEAR: 2000 ***** GL(ALL )
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DEPARTMENT OF AIR QUALITY (9990)

FINAL BUDGET REPORT

AS OF 06/30/01

REPORT #6

***** PAGE 2

FUND: 0001 GENERAL FUND

ENACTMENT YEAR: 99

REFERENCE: 001 SUPPORT-DEPARTMENT OF AIR QUALITY

FFY	PROGRAM OR CATEGORY	ACCT TYPE	APPROPRIATION DESCRIPTION
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APPROPRIATIONS (ADJUSTED)	EXPENDITURES	ENCUMBRANCES/ ALLOC ENCUMB	PRIOR YEAR ENCUMBRANCE REVERSALS	BUDGETARY EXPENDITURES	BALANCE
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REGULAR APPROPRIATIONS:

99	10	00	000	000	00	AIR QUALITY STANDARDS						
						198,406.59-	808,068.81	9,898.50	872,224.49	54,257.18-	252,663.77-	

99	20	00	000	000	00	AIR QUALITY CONTROL	712,008.22-	588,626.33	72,898.48	307,375.77	354,149.04	357,859.18-
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99	30	01	000	000	00	ADMINISTRATION	406,386.99-	347,045.29	50,432.54	0.00	397,477.83	8,909.16-
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99	30	02	000	000	00	DISTRIBUTED ADMINISTRATION						
					406,386.99	347,045.29-	50,432.54-	0.00	397,477.83-	8,909.16		

TOTAL FOR REGULAR APPROPRIATIONS:

910,414.81-	1,396,695.14	82,796.98	1,179,600.26	299,891.86	610,522.95-
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SCHEDULED REIMBURSEMENTS:

99	90	SCHEDULED REIMBURSEMENTS					
		60,627.03	327,260.80	0.00	0.00	327,260.80	387,887.83

TOTAL FOR SCHEDULED REIMBURSEMENTS:

60,627.03	327,260.80	327,260.80	387,887.83
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*TOTAL REFERENCE 001

849,787.78-	1,723,955.94	82,796.98	1,179,600.26	627,152.66	222,635.12-
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EXHIBIT IV-13 (Continued)

CSTARB06 9990 (DEST: A1 CTL1) PY, ,0,0,0,0, , , , , , ***** RUN:07/31/01 TIME:18.10
PRIOR FISCAL YEAR: 2000 ***** GL(ALL)

DEPARTMENT OF AIR QUALITY (9990)

FINAL BUDGET REPORT

AS OF 06/30/01

REPORT #6

***** PAGE 3

FUND: 0001 GENERAL FUND

ENACTMENT YEAR: 00

REFERENCE: 001 SUPPORT-DEPARTMENT OF AIR QUALITY

FFY	PROGRAM OR CATEGORY	ACCT TYPE	APPROPRIATION	DESCRIPTION
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APPROPRIATIONS (ADJUSTED)	EXPENDITURES	ENCUMBRANCES/ ALLOC ENCUMB	PRIOR YEAR ENCUMBRANCE REVERSALS	BUDGETARY EXPENDITURES	BALANCE
------------------------------	--------------	-------------------------------	--	---------------------------	---------

REGULAR APPROPRIATIONS:

00	10 00 000 000	00	AIR QUALITY STANDARDS					
		2,238,014.57-	1,774,593.53	415,154.62	0.00	2,189,748.15	48,266.42-	

00	20 00 000 000	00	AIR QUALITY CONTROL					
		4,218,510.58-	3,860,476.71	163,776.49	0.00	4,024,253.20	194,257.38-	

00	30	01	000	000	00	ADMINISTRATION						
					8,156,734.39-	7,248,477.01	423,479.76	0.00	7,671,956.77	484,777.62-		

00	30 02 000 000	00	DISTRIBUTED ADMINISTRATION					
		8,156,734.39	7,248,477.01-	423,479.76-	0.00	7,671,956.77-	484,777.62	

TOTAL FOR REGULAR APPROPRIATIONS:

6,456,525.15-	5,635,070.24	578,931.11	0.00	6,214,001.35	242,523.80-
---------------	--------------	------------	------	--------------	-------------

SCHEDULED REIMBURSEMENTS:

00	90	SCHEDULED REIMBURSEMENTS:				
	1,505,013.00	1,333,284.09-	0.00	0.00	1,333,284.09-	171,728.91

TOTAL FOR SCHEDULED REIMBURSEMENTS:

1,505,013.00	1,333,284.09-	1,333,284.09-	171,728.91
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*TOTAL REFERENCE 001

4,951,512.15-	4,301,786.15	578,931.11	0.00	4,880,717.26	70,794.89-
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EXHIBIT IV-13 (Continued)

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CSTARB06 9990 (DEST: A1 CTL1) PY, ,0,0,0,0, , , , , , , , , , , ***** RUN:07/31/01 TIME:18.10
PRIOR FISCAL YEAR: 2000 ***** GL(ALL )
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DEPARTMENT OF AIR QUALITY (9990)

FINAL BUDGET REPORT

AS OF 06/30/01

REPORT #6

***** PAGE 3

FUND: 0001 GENERAL FUND

ENACTMENT YEAR: 00

REFERENCE: 501 SUPPORT-DEPARTMENT OF AIR QUALITY

FFY	PROGRAM OR CATEGORY	ACCT TYPE	APPROPRIATION DESCRIPTION
-----	------------------------	--------------	---------------------------

FFY	CATEGORY	TYPE	APPROPRIATION DESCRIPTION					
		APPROPRIATIONS (ADJUSTED)	EXPENDITURES	ENCUMBRANCES/ ALLOC	ENCUMB	PRIOR YEAR ENCUMBRANCE REVERSALS	BUDGETARY EXPENDITURES	BALANCE

REGULAR APPROPRIATIONS:

00	10	00	000	000	00	AIR QUALITY STANDARDS						
						200,000.00-	100,000.00	0.00	0.00	100,000.00	100,000.00-	

TOTAL FOR REGULAR APPROPRIATIONS:

200,000.00-	100,000.00	0.00	0.00	100.000.00	100,000.00-
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*TOTAL REFERENCE 501

200,000.00-	100,000.00	0.00	0.00	100,000.00	100,000.00-
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*TOTAL FUND 0001

7,205,092.37-	6,120,638.77	661,728.09	1,196,111.20	5,586,255.66	1,618,836.71-
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EXHIBIT IV-13 (Continued)

CSTARB06 9990 (DEST: A1 CTL1) PY, ,0,0,0,0, , , , , , , ***** RUN:07/31/01 TIME:18.10
PRIOR FISCAL YEAR: 2000 ***** GL(ALL)

DEPARTMENT OF AIR QUALITY (9990)

FINAL BUDGET REPORT

AS OF 06/30/01

REPORT #6

***** PAGE 4

FUND: 0001 GENERAL FUND

ENACTMENT YEAR: 00

REFERENCE: 001 SUPPORT-DEPARTMENT OF AIR QUALITY

FFY	PROGRAM OR CATEGORY	ACCT TYPE	APPROPRIATION DESCRIPTION
-----	------------------------	--------------	---------------------------

FFY	CATEGORY	TYPE	APPROPRIATION DESCRIPTION				
		APPROPRIATIONS (ADJUSTED)	EXPENDITURES	ENCUMBRANCES/ ALLOC ENCUMB	PRIOR YEAR ENCUMBRANCE REVERSALS	BUDGETARY EXPENDITURES	BALANCE

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS 31st DAY OF July,
2001 AT SACRAMENTO , CALIFORNIA.

U. R. Dunne

SIGNATURE OF OFFICER

U. R. DUNNE
ACCOUNTING ADMINISTRATOR

I CERTIFY (OR DECLARE) THAT THE EXPENDITURES SHOWN ON THIS BUDGET REPORT HAVE BEEN MADE FOR THE PURPOSES STATED IN THE BUDGET, AS IMPLEMENTED BY THE BUDGET ACT, EXCEPT AS THE PURPOSES STATED HAVE BEEN REVISED, IN ACCORDANCE WITH LAW, BY THE DEPARTMENT OF FINANCE SUBSEQUENT TO THE ENACTMENT OF THE BUDGET ACT.

U. D. BOSS

SIGNATURE OF HEAD OF STATE AGENCY

U. D. BOSS
DIRECTOR

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.

REPORT NO. 7 - PRE-CLOSING TRIAL BALANCE (AND) REPORT NO. 8 - POST-CLOSING TRIAL BALANCE

The G02, Year-end General Ledger Report is submitted containing the Pre- and Post-Closing Trial Balances. The G02 Report differs from the standard G01, General Ledger Accounts in that the G02 format displays only ending account balances with certain accounts either consolidated or omitted. These differences are described below.

FORMAT - The G02 Report displays the ending balance of each General Ledger Account. If the balance is positive it is displayed in the debit column. Negative balances are displayed in the credit column.

CONSOLIDATED ACCOUNTS - Several general ledger accounts are consolidated for year-end reporting purposes. See the chart below.

General Ledger Account Consolidation	
General Ledger Account (G01)	Consolidated Account (G02)
9000 Expenditures 6150 Encumbrances 6151 Annual Allocated Encumbrances 6152 Start of Year Encumbrances	9000 Budgetary Expenditures
3010 Accounts Payable 6155 Encumbrances-Offset 6156 Annual Allocated Encumbrances-Offset	3010 Accounts Payable
1140 Cash in State Treasury ^{1/} 6157 Start of Year Encumbrances-Offset 5570 Fund Balance-Clearing	5570 Fund Balance-Clearing

^{1/} If **Shared** fund

DUE FROM'S AND DUE TO'S - The Post-closing Trial Balance shows GLA 1400-Due from other Funds/Appns. as GLA 1410 and GLA 1420. GLA 1500-Due From Other Governments shows as GLA's 1510, 1540 and 1590. GLA 3110-Due to Other Funds appears as GLA 3114 and 3115 based on the subsidiary code used on these transactions.

GLA 1140-CASH IN STATE TREASURY - CIST is closed to GLA 5570-Fund Balance Clearing on the G02 Report if the fund is a shared fund.

FUND BALANCE - The nominal accounts for shared funds are displayed as if they were closed to GLA 5570-Fund Balance-Clearing. The nominal accounts for non-shared funds are displayed as if they were closed to GLA 5530-Fund Balance-Unappropriated. However, the nominal accounts for proprietary non-shared funds (D22 Table GAAP Indicator of **E** or **I**) are displayed as if they were closed to GLA 5540-Retained Earnings.

NOTE: If the nominal accounts are closed into the incorrect Fund Balance/Retained Earnings GLA, see Volume 7, Chapter III, section *Reclassify Fund Balance Clearing* for the required adjusting entry.

If the Fund Balance on the Post-Closing Trial Balance is a debit amount, SCO requires an explanation. A footnote must be included on the Report No. 8.

LONG-TERM INTERFUND LOANS - Generally, entries in an agency's accounting records for inter-fund loans are maintained on a cash basis and posted from SCO documents. However, interest or loan repayments that are due within a year should be accrued at Year-end. These accruals should be reported on Report No. 1 - Report of Accruals.

The Pre-closing Trial Balance of each fund should contain a footnote disclosing facts of the loan that are not formally reflected in the fund's financial reports. For example, a liability for a loan would not appear in the body of the financial reports of the fund receiving a loan unless repayment is to occur within one year; therefore, a footnote disclosure of the loan is necessary to fully disclose the fund's liabilities. The footnote disclosure should include the terms of the loan (e.g., date of issuance, repayment terms and interest rate), current loan balance and interest earned or owed but not recorded.

GOVERNMENT CODE SECTION 16310 LOANS - When the General Fund borrows money from a fund per Government Code Section 16310 and the loan amount is outstanding at Year-end, the Due From Other Funds entry is not reflected on the agency's financial reports per instructions from the SCO. Therefore, loan entries should be reversed and a footnote disclosing facts about the loan should be typed on the Pre-closing Trial Balance (Report No. 7).

GLA ACCOUNTS WITH SUBSIDIARY FILE SUPPORT - If the sum of the Subsidiaries File entries do not equal the amount of the GLA on the Post-Closing Trial Balance, the GLA is omitted from the Trial Balance and is footnoted on the bottom of the Post-Closing Trial Balance. This situation must be corrected before financial reports are completed.

NON-SHARED FUNDS - By definition non-shared funds are accounted for by a single agency. However, appropriations (e.g., Board of Control claims) are occasionally made to agencies other than the primary agency operating from the non-shared fund. This results in the primary agency's GLA 1140-Cash In State Treasury balance not agreeing with the SCO balance. If the fund is not changed to a shared fund due to these appropriations to other agencies (i.e., GLA 5570-Fund Balance-Clearing used instead of GLA 1140-Cash In State Treasury), the primary agency operating from the non-shared fund should do the following:

1. For the year in which the appropriation to another agency occurs, include a footnote to the GLA 1140 balance on the G02, Pre-Closing Trial Balance which reconciles the account to the SCO balance.

Do not record an entry to adjust GLA 1140 during this year. The other agency(ies) accounting for appropriations from the Fund will also submit financial statements for the Fund, and the total balance for GLA 1140 from all the statements submitted for the Fund must agree with the actual GLA 1140 balance in the SCO Fiscal System.

2. In the following year, make an adjustment to credit GLA 1140 and debit the appropriate fund balance account, GLA 5530-Fund Balance-Unappropriated (use TC 595), or GLA 5540-Retained Earnings (use TC 583). This adjustment will balance the agency GLA 1140 account with the SCO amount. However, it will not appear in the Deductions section of the Report No. 9 - Analysis of Change in Fund Balance (uses the G04 Report). Since the ending fund balance on this report is calculated by summing the beginning balance and all additions and deductions, the fund balance on Report No. 9 will not agree with the ending fund balance on Report No. 8. When this situation occurs, the Report No. 9 shows the message "Report Out of Balance". This adjusting entry must be manually included on Report No. 9 as an adjustment to the ending fund balance.

A sample of the Pre-Closing Trial Balance is shown in Exhibit IV-14. The Post-Closing Trial Balance is shown in Exhibit IV-15. Exhibit IV-16 is a sample of Subsidiaries on File.

EXHIBIT IV-14

[illegible]

DEPARTMENT OF AIR QUALITY (9990)

PRE-CLOSING TRIAL BALANCE

AS OF 06/30/01

(REPORT 7)

***** PAGE 1

FUND: 0001 GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS	ACCOUNT NUMBER
1110	GENERAL CASH	1,251.80	0.00	1110
1130	REVOLVING FUND CASH	20,009.69	0.00	1130
1190	CASH ON HAND	104.13	0.00	1190
1311	ACCOUNTS/REC - ABATEMENTS	1,652.49	0.00	1311
1313	ACCOUNTS/REC - REVENUE	10.00	0.00	1313
1315	ACCOUNTS/REC - DISHONORED CHECKS	13,129.00	0.00	1315
1319	ACCOUNTS RECEIVABLE OTHER	33,029.60	0.00	1319
1400	DUE FROM OTHER FUNDS OR APPROPRIATIONS	1,012,204.44	0.00	1400
1500	DUE FROM OTHER GOVERNMENTS	30,845.00	0.00	1500
1600	PROVISION FOR DEFERRED RECEIVABLES	0.00	46,158.60	1600
1710	EXPENSE ADVANCES	68,173.87	0.00	1710
1730	PREPAYMENTS TO OTHER FUNDS & APPROPRIATIONS	120,000.00	0.00	1730
3010	ACCOUNTS PAYABLE	0.00	496,440.66	3010
3020	CLAIMS FILED	0.00	401,574.82	3020
3110	DUE TO OTHER FUNDS OR APPROPRIATIONS	0.00	547,400.95	3110
3220	DUE TO LOCAL GOVERNMENT	0.00	187,828.00	3220
3730	UNCLEARED COLLECTIONS	0.00	171.11	3730
5570	FUND BALANCE--CLEARING ACCOUNT	0.00	5,175,710.75	5570
8000	REVENUE/OPERATING REVENUE	0.00	31,241.90	8000
8100	REIMBURSEMENTS	0.00	1,015,104.46	8100
9000	APPRO EXPEND/OPERATING EXPEND & EXPENSES	6,601,360.12	0.00	9000
9891	REFUNDS TO REVERTED APPROPRIATIONS	0.00	138.89	9891

*TOTAL FUND	0001	7,901,770.14	7,901,770.14
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REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS 31st DAY OF July, 2001 AT SACRAMENTO, CALIFORNIA.

U. R. DUNNE
SIGNATURE OF OFFICER

U. R. DUNNE
TYPE OR PRINT NAME OF OFFICER

ACCOUNTING ADMINISTRATOR
TITLE OF OFFICER

EXHIBIT IV-15

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CSTARG02 9990 (DEST: A1 CTL1) PY, ,0,0,0,1, , , , , , , , , , ***** RUN:07/31/01 TIME:17.45  
PRIOR FISCAL YEAR: 2000      0(ORG )***** 1(FUND ) FUND(ALL )*****  
                                DEPARTMENT OF AIR QUALITY (9990)  
                                POST-CLOSING TRIAL BALANCE                               (REPORT 8)  
                                AS OF 06/30/01
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***** PAGE 1

FUND: 0001 GENERAL FUND

ACCOUNT				ACCOUNT	SUBSID FILE
NUMBER	DESCRIPTION	DEBITS	CREDITS	NUMBER	GL ACCOUNT

NUMBER	DESCRIPTION	DEBIT	CREDIT	BALANCE	DEBIT	CREDIT	BALANCE
1110	GENERAL CASH	1,251.80	0.00	1110			
1130	REVOLVING FUND CASH	20,009.69	0.00	1130			
1190	CASH ON HAND	104.13	0.00	1190			
1311	ACCOUNTS/REC - ABATEMENTS	1,652.49	0.00	1311			
1313	ACCOUNTS/REC - REVENUE	10.00	0.00	1313			
1315	ACCOUNTS/REC - DISHONORED CHECKS	13,129.00	0.00	1315			
1319	ACCOUNTS RECEIVABLE OTHER	33,029.60	0.00	1319			
1410	DUE FROM OTHER FUNDS	521,774.01	0.00	1410			1400
1420	DUE FROM OTHER APPROPRIATIONS WITHIN THE SAME FUND	490,430.43	0.00	1420			1400
1590	DUE FROM OTHER GOVERNMENTAL ENTITIES	30,845.00	0.00	1590			1500
1600	PROVISION FOR DEFERRED RECEIVABLES	0.00	46,158.60	1600			
1710	EXPENSE ADVANCES	68,173.87	0.00	1710			
1730	PREPAYMENTS TO OTHER FUNDS & APPROPRIATIONS	120,000.00	0.00	1730			
3010	ACCOUNTS PAYABLE	0.00	496,440.66	3010			
3020	CLAIMS FILED	0.00	401,574.82	3020			
3114	DUE TO OTHER FUNDS	0.00	362,761.31	3114			3110
3115	DUE TO OTHER APPROPRIATIONS WITHIN THE SAME FUND	0.00	184,639.64	3115			3110
3220	DUE TO LOCAL GOVERNMENT	0.00	187,828.00	3220			
3730	UNCLEARED COLLECTIONS	0.00	171.11	3730			
5570	FUND BALANCE--CLEARING ACCOUNT	379,164.12	0.00	5570			

*TOTAL FUND	0001	1,679,574.14	1,679,574.14
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REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS 31st DAY OF July, 2001 AT SACRAMENTO , CALIFORNIA.

U. R. DUNNE
SIGNATURE OF OFFICER

U. R. DUNNE
TYPE OR PRINT NAME OF OFFICER

ACCOUNTING ADMINISTRATOR
TITLE OF OFFICER

CSTARG02 9990 (DEST: A1 CTL1) PY, ,0,0,0,1,			***** RUN:07/31/01 TIME:17.45
PRIOR FISCAL YEAR: 2000	0(ORG)*****	1(FUND) FUND(ALL)*****	
	DEPARTMENT OF AIR QUALITY (9990)		
	SUBSIDIARIES ON FILE		
	AS OF 06/30/01		
			PAGE 1
FUND:	0001	GENERAL FUND	

ACCOUNT	DESCRIPTION		

SUBSIDIARY	DEBITS	CREDITS	
-----	-----	-----	
1400 DUE FROM OTHER FUNDS OR APPROPRIATIONS			
00010000 DUE FROM GENERAL FUND	490,430.43		0.00
1400 DUE FROM OTHER FUNDS OR APPROPRIATIONS			
08160000 DUE FROM AUDIT REPYMT TRUST FUND	16,700.68		0.00
1400 DUE FROM OTHER FUNDS OR APPROPRIATIONS			
08700000 DUE FROM UNEMPLOYMENT ADMINISTRATION FUND	5,569.78		0.00
1400 DUE FROM OTHER FUNDS OR APPROPRIATIONS			
08900000 DUE FROM FEDERAL TRUST FUND	176,720.65		0.00
1400 DUE FROM OTHER FUNDS OR APPROPRIATIONS			
09120000 DUE FROM HEALTH CARE DEPOSIT FUND	322,782.90		0.00
*TOTAL ACCOUNT 1400	1,012,204.44		0.00
1500 DUE FROM OTHER GOVERNMENTS			
15900000 DUE FROM OTHER GOVERNMENTAL ENTITIES	30,845.00		0.00
*TOTAL ACCOUNT 1500	30,845.00		0.00
1600** PROVISION FOR DEFERRED RECEIVABLES			
01315000 ACCOUNTS RECEIVABLE DISHONORED CHECKS	0.00		13,129.00
01319000 ACCOUNTS RECEIVABLE OTHER	0.00		33,029.60
** 0 (ZERO) IS DISPLAYED PRECEDING SUBSIDIARY CODES FOR THIS GLA TO ACCOMMODATE STATE CONTROLLERS OFFICE NEEDS			
*TOTAL ACCOUNT 1600	0.00		46,158.60
1730 PREPAYMENTS TO OTHER FUNDS & APPROPRIATIONS			
06660000 PREPAYMENTS TO SERVICE REVOLVING FUND	120,000.00		0.00
*TOTAL ACCOUNT 1730	120,000.00		0.00

EXHIBIT IV-16 (Continued)

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CSTARG02 9990 (DEST: A1 CTL1) PY, ,0,0,0,1,          ,          ,          ,          ,          ***** RUN:07/31/01 TIME:17.45  
PRIOR FISCAL YEAR:   2000           0(ORG )***** 1(FUND ) FUND(ALL )*****
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DEPARTMENT OF AIR QUALITY (9990)

SUBSIDIARIES ON FILE

AS OF 06/30/01

***** PAGE 2

FUND: 0001 GENERAL FUND

ACCOUNT	DESCRIPTION
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SUBSIDIARY		DEBITS	CREDITS
-----		-----	-----
3110	DUE TO OTHER FUNDS OR APPROPRIATIONS		
00010000	DUE TO GENERAL FUND	0.00	362,761.31
3110	DUE TO OTHER FUNDS OR APPROPRIATIONS		
01390000	DUE TO DRINKING DRIVER FUND	0.00	134,764.77
3110	DUE TO OTHER FUNDS OR APPROPRIATIONS		
02430000	DUE TO METHADONE LICENSING TRUST FUND	0.00	23,828.41
3110	DUE TO OTHER FUNDS OR APPROPRIATIONS		
06320000	DUE TO HWDC REVOLVING FUND	0.00	20,873.24
3110	DUE TO OTHER FUNDS OR APPROPRIATIONS		
06660000	DUE TO SERVICE REVOLVING FUND	0.00	3,914.42
3110	DUE TO OTHER FUNDS OR APPROPRIATIONS		
06830000	DUE TO TEALE DATA CENTER REVOLVING FUND	0.00	1,258.80
*TOTAL ACCOUNT	3110	0.00	547,400.95
*TOTAL FUND	0001	1,163,049.44	593,559.55

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS 31st DAY OF July, 2001 AT SACRAMENTO, CALIFORNIA.

U. R. DUNNE
SIGNATURE OF OFFICER

U. R. DUNNE
TYPE OR PRINT NAME OF OFFICER

ACCOUNTING ADMINISTRATOR
TITLE OF OFFICER

REPORT NO. 9. - ANALYSIS OF CHANGE IN FUND BALANCE

In general, agencies submit a Report No. 9, Analysis of Change in Fund Balance, when they account for a non-governmental fund in its entirety or for an account within a non-governmental fund in its entirety, such as, the Federal Trust Fund or the Special Deposit Fund.

The G04, Year-end Special Fund Equity Report, is submitted when Report No. 9, Analysis of Change in Fund Balance, is required. Although the G04 Report may be requested for any fund, it should only be submitted for **Non-governmental Non-shared** funds. A Non-shared fund uses a Fund Balance General Ledger Account other than GLA 5570-Fund Balance-Clearing. Report No. 9 is described in Chapter V, Prepare Non-governmental Cost Fund Reports. Exhibit V-6 is a sample of Report No. 9 for an agency's portion of the Federal Trust Fund.

REPORT NO. 10 - ANALYSIS AND RECONCILIATION OF REVOLVING FUND ACCOUNTABILITY

This is no longer a year-end report, but the analysis and reconciliation should be performed and kept on file with other year-end reports. See the Chapter II examples of an Office Revolving Fund reconciliation and an accompanying G01 Report in Exhibits II-1 and II-2.

REPORT NO. 11 - RECONCILIATION OF GENERAL CHECKING ACCOUNT

This report is no longer required at year-end. However, the reconciliation should be prepared and kept on file with the other monthly bank reconciliations.

REPORT NO. 13 - REPORT OF EXPENDITURES OF FEDERAL FUNDS

This report is prepared for Federal Funds and is discussed in Chapter V, section *Prepare Trust and Agency Funds-Federal*. This report is no longer submitted, but is required to be kept on file.

REPORT NO. 14 - REPORT OF ACCOUNTS OUTSIDE THE TREASURY SYSTEM

Every agency must submit a Report No. 14, Report of Bank/Savings and Loan Association Account Outside the Treasury System (Standard Form 445) to the State Treasurers Office ***whether or not it has funds outside the Treasury system***. There should be only one statement per agency (not one statement per fund). If an agency does not have accounts outside the treasury system, do not submit Report No. 14 to the SCO, however, indicate in the certification letter that there are no accounts outside the state treasury. If the agency does have funds outside the Treasury system, refer to the Chapter V, section *Prepare Trust and Agency Funds-Other*, subsection *Non-Treasury Trust Funds (NTT)* for a discussion of other required reports.

Exhibit IV-17 shows a sample of Report No. 14.

NOTE: If an agency has the ability to accept a credit card as a means of payment, these accounts are considered "zero balance accounts". These accounts must be reported on the Report No. 14.

EXHIBIT IV-17

STATE OF CALIFORNIA
**REPORT OF BANK/SAVINGS AND
 LOAN ASSOCIATION ACCOUNT
 OUTSIDE THE TREASURY SYSTEM**
 STD. 445 (REV. 6-98)

Please return to:
 State Treasurer's Office
 Securities Clearance Section
 P.O. Box 942809
 Sacramento, CA 94209-0001

This report will be required of all state agencies. If no account exists, submit report noted "No accounts outside State Treasury." Any account in which State money is deposited, as defined by Government Code 16305.2, and which is not in the centralized State Treasury system will be included in this report.

- | | |
|---|---|
| (1) Account title appearing on bank/ savings and loan statement. | (5) Date of Department of Finance Approval (Govt. Code 16305.3) or citation if authorized by statute. |
| (2) State type of account (savings, checking, certificate of deposit, etc.) | (6) Book balance of account as of June 30. |
| (3) Brief description and purpose of account. | |
| (4) Name and address of depository and branch. | |

DEPARTMENT NAME AND ADDRESS

Department Of Air Quality, 901 Q Avenue, Sacramento, CA 95814

FOR FISCAL YEAR ENDED

JUNE 30, 2001

(1) ACCOUNT TITLE AND NUMBER	(2) ACCOUNT TYPE	(3) PURPOSE	(4) BANK/SAVINGS & LOAN	(5) AUTHORITY	(6) BALANCE
<i>No Accounts Outside State Treasury</i>					

I certify (or declare) under penalty of perjury that the foregoing is true and correct and that i have not violated any of the provisions of Article 4, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090).

SIGNATURE

U. R. Dunne

TYPE OR PRINT NAME AND TITLE

U. R. DUNNE, ACCOUNTING ADMINISTRATOR

TELEPHONE NUMBER

(916) 445-0000

DATE

JULY 31, 2001

**REPORT NO. 15 - RECONCILIATION OF AGENCY ACCOUNTS WITH
TRANSACTIONS PER STATE CONTROLLER**

The Report No. 15 reconciles expenditures, reimbursements and revenues by appropriation. Use the following reports to prepare this report:

- ✧ Controller's Agency Reconciliation Report at June 30;
- ✧ Report No. 15 - for last fiscal year;
- ✧ Report No. 2, Accrual Worksheet;
- ✧ Report No. 3, Adjustments to Controller's Accounts;
- ✧ CALSTARS B06, Final Budget Report;
- ✧ CALSTARS Q25, Summary of Revenues by Appropriation; and,
- ✧ CALSTARS G02, Pre-Closing Trial Balance.

Instructions for Completing Report No. 15

Refer to Sam Section 7976, Illustration I and the information below to complete this report. The "notes" section on the second page of the illustration explains the source of the data and certain relationships between the column totals and the general ledger accounts. Note that the arrangement of columns on the current form differs from that in the illustration.

TRANSACTIONS PER CONTROLLER - The amounts for this column are found in the "Expend/Revenue" column of the SCO Agency Reconciliation Report. The sign is the same as SCO's.

EXCEPTION: For the current year Revolving Fund account and the Prepayments account, use the "Advances" column. The amounts for the prior year advance accounts are found on last year's report and are posted with the sign reversed.

REVERSE PRIOR YEAR - ADJUSTMENTS TO CONTROLLER'S ACCOUNTS - Reverse the amounts in last year's Report No. 15 "Adjustments to Controller's Accounts" column.

REVERSE PRIOR YEAR - ACCRUALS - Prior year accruals are obtained from the previous year's Report No. 15 "Current Year Accruals" column. The current year's column total should agree with the previous year's Net Accruals. This step is necessary to reverse prior year accruals from this year's transactions in the prior year accounts.

REVERSE PRIOR YEAR - CORRECTIONS MADE BY CONTROLLER'S - Enter the reversal of any adjustments made by the SCO to last year's financial reports.

APPLY CURRENT YEAR-ADJUSTMENTS TO CONTROLLER'S ACCOUNTS -

Represents adjustments to SCO accounts reflected on Report No. 3 (Form 576B). These adjustments could be between appropriations within the same agency and fund or between different agencies and/or funds. The sign of the adjustment depends on the effect of the adjustment on the appropriation. If all adjustments are within the same agency and fund, the column nets to zero.

APPLY CURRENT YEAR - ACCRUALS - The current year accruals are posted from the last column of the Accrual Worksheet (Report No. 2) titled "Net Total Accruals". Reverse the signs from the Accrual Worksheet. The column total agrees with "Net Total Accruals" on the Accrual Worksheet and reconciles to the Fund Balance account (GLA 5570 or GLA 5530) on the Post-closing Trial Balance. Reconciling items may include the amount of Advance Collections that has been remitted to and receipted by the SCO prior to June 30 (for Shared Funds) and/or the amount in Cash in State Treasury and Deposits in the Surplus Money Investment Fund (for Non-Shard Funds).

TOTAL OF COLUMNS A - F - Add columns A - F down and across. The sum of the amounts in the remaining columns (G - K) must agree with the amount in this column.

TRANSACTIONS FOR AGENCY ACCOUNTS

Appropriation Expenditures/Reimbursements - Amounts are posted from the "Budgetary Expenditure" column on the B06, Final Budget Report.

Revenue - Obtained from a Q25 or Q26 Report (reverse the sign).

Refunds to Reverted Appropriations - Obtained from the Pre-closing Trial Balance portion of the G02 Report.

Additional columns may be required or useful. Unused columns may be deleted or relabeled.

FINAL CHECKS - The total of each column in the "Transactions For Agency Accounts" section should equal the balance of the corresponding nominal account on the Pre-closing Trial Balance. A column must be included for each nominal general ledger account (GLA's 8000-9999) that appears on the Pre-closing Trial Balance.

If the fund contains a Clearing Account, the Clearing Account line must net to zero.

Exhibit IV-18 shows a sample of Report No. 15. Exhibit IV-19 is the Report No. 15 Reference Guide.

EXHIBIT IV-18
DEPARTMENT OF AIR QUALITY (9990)
GENERAL FUND (0001)
RECONCILIATION OF AGENCY ACCOUNTS WITH TRANSACTIONS PER STATE CONTROLLER
FISCAL YEAR ENDED JUNE 30, 2001

	REVERSE PRIOR YEAR				APPLY CURRENT YEAR		TRANSACTIONS FOR AGENCY ACCOUNTS				
	(A) Transactions per Controller	(B) Adjustments to Controller's Accounts	(C) Accruals	(D) Corrections made by Controller's	(E) Adjustments to Controller's Accounts	(F) Accruals	(G) Total of Columns (A) - (F)	(H) Appropriation Expenditures (9000)	(I) Reimburse- ments(8100)	(J) Revenue (8000)	(K) Refunds to Reverted Appropriations (9891)
APPROPRIATION - STATE OPS											
ITEM 9990-001-0001, CHAPTER 52/00											
Program 10, Air Quality Standards	1,296,183.64				2,963.00	890,601.51	2,189,748.15	2,189,748.15			
Program 20, Air Quality Control	3,352,188.05					672,065.15	4,024,253.20	4,024,253.20			
Program 30.01, Administration	6,789,085.40					882,871.37	7,671,956.77	7,671,956.77			
Program 30.02, Dist. Administration	-6,789,085.40					-882,871.37	-7,671,956.77	-7,671,956.77			
Program 99, Clearing Account	366,982.07					-366,982.07	0.00	0.00			
Category 90-Reimbursements	-639,812.58					-693,471.51	-1,333,284.09		-1,333,284.09		
Category 97-Revolving Fund Advance	200,000.00					-200,000.00	0.00				
Category 98-Advance to SRF-Other	120,000.00					-120,000.00	0.00				
ITEM 9990-501-0001, CHAPTER 999/00											
Program 10, Air Quality Standards	0.00					100,000.00	100,000.00	100,000.00			
ITEM 9990-001-0001, CHAPTER 50/99											
Program 10, Air Quality Standards	1,385,418.74		-1,219,462.04		-245,678.00	25,464.12	-54,257.18	-54,257.18			
Program 20, Air Quality Control	1,278,026.57		-1,242,920.96		245,678.00	73,365.43	354,149.04	354,149.04			
Program 30.01, Administration	643,899.53		-297,522.25			51,100.55	397,477.83	397,477.83			
Program 30.02, Dist. Administration	-643,899.53		297,522.25			-51,100.55	-397,477.83	-397,477.83			
Program 99, Clearing Account	-3,231,154.54		3,231,475.51			-320.97	0.00	0.00			
Category 90-Reimbursements	-411,975.43		739,708.77			-472.54	327,260.80		327,260.80		
Category 97-Revolving Fund Advance	-200,000.00		200,000.00				0.00				
Category 98-Advance to SRF-Other	-120,000.00		120,000.00				0.00				
ITEM 9990-001-0001, CHAPTER 324/98											
Program 10, Air Quality Standards	17,666.71		-31,400.74				-13,734.03	-13,734.03			
Program 20, Air Quality Control	2,103.62		-902.68				1,200.94	1,200.94			
Program 30.01, Administration	14,905.01		-7,595.48				7,309.53	7,309.53			
Program 30.02, Dist. Administration	-14,905.01		7,595.48				-7,309.53	-7,309.53			
Program 99, Clearing Account	-16,954.06		16,954.06				0.00	0.00			
Category 90-Reimbursements	-10,403.46		1,322.29				-9,081.17		-9,081.17		
REVENUE 00/01 FY											
161400-Miscellaneous Revenue	-30,156.90					-1,085.00	-31,241.90			-31,241.90	
REFUNDS TO REVERTED APPROPRIATIONS	-138.89						-138.89				-138.89
TOTALS	3,357,973.54	0.00	1,814,774.21	0.00	2,963.00	379,164.12	5,554,874.87	6,601,360.12	-1,015,104.46	-31,241.90	-138.89

I certify (or declare) under penalty of perjury that the following is true and correct and that I have not violated any of the provisions of Article 4, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090).

Subscribed and executed the 31st day of July, 2001, at Sacramento, California

U. R. Dunne
Signature of Office

U. R. Dunne
Name of Officer

Accounting Administrator

EXHIBIT IV-19
DEPARTMENT OF AIR QUALITY (9990)
GENERAL FUND (0001)
RECONCILIATION OF AGENCY ACCOUNTS WITH TRANSACTIONS PER STATE CONTROLLER
FISCAL YEAR ENDED JUNE 30, 2001

Reference Guide - Report 15

	REVERSE PRIOR YEAR				APPLY CURRENT YEAR		TRANSACTIONS FOR AGENCY ACCOUNTS				
Appropriation and Revenue Accounts per SCO Tab Run	(A) Transactions per Controller	(B) Adjustments to Controller's Accounts	(C) Accruals	(D) Corrections made by Controller's	(E) Adjustments to Controller's Accounts	(F) Accruals	(G) Total of Columns (A) - (F)	(H) Appropriation Expenditures (9000)	(I) Reimburse- ments(8100)	(J) Revenue (8000)	(K) Refunds to Reverted Appropriations (9891)
APPROPRIATION - STATE OPS											
ITEM 9990-001-0001, CHAPTER 52/00											
Program 10, Air Quality Standards											
Program 20, Air Quality Control											
Program 30.01, Administration											
Program 30.02, Dist. Administration											
Program 99, Clearing Account											
Category 90-Reimbursements											
Category 97-Revolving Fund Advance											
Category 98-Advance to SRF-Other											
ITEM 9990-501-0001, CHAPTER 999/00											
Program 10, Air Quality Standards											
ITEM 9990-001-0001, CHAPTER 50/99											
Program 10, Air Quality Standards											
Program 20, Air Quality Control											
Program 30.01, Administration											
Program 30.02, Dist. Administration											
Program 99, Clearing Account											
Category 90-Reimbursements											
Category 97-Revolving Fund Advance											
Category 98-Advance to SRF-Other											
ITEM 9990-001-0001, CHAPTER 324/98											
Program 10, Air Quality Standards											
Program 20, Air Quality Control											
Program 30.01, Administration											
Program 30.02, Dist. Administration											
Program 99, Clearing Account											
Category 90-Reimbursements											
REVENUE 00/01 FY											
161400-Miscellaneous Revenue											
REFUNDS TO REVERTED APPROPRIATIONS											
TOTALS											

I certify (or declare) under penalty of perjury that the following is true and correct and that I have not violated any of the provisions of Article 4, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090).

Subscribed and executed the 31st day of July, 2001, at Sacramento, California

U. R. Dunne
Signature of Office

U. R. Dunne
Name of Officer

Accounting Administrator

Totals for Agency Transactions should equal Total for Column "G".
Total of each column should equal corresponding GLA on Pre-Closing Trial Balance.

**REPORT NO. 18 - STATEMENT OF CHANGES IN GENERAL FIXED ASSETS and
REPORT NO. 19 - STATEMENT OF GENERAL FIXED ASSETS**

Report No. 18 is required for the General Fixed Assets Group of Accounts (GLAs 2310-2341) using Fund 0997. This report shows the beginning balance, additions, deletions and resulting ending balance for each of the fixed asset accounts. Report No. 18 may be obtained by requesting a G05, General Fixed Asset Reports, requested at the Fund Detail (F=2) level. When requested at this level, a separate Report No. 18 page is produced for each Fund Detail. A single certification statement is included which applies to all Fund Details. Report No. 18 should be submitted with the financial reports for each fund that has investments in fixed assets. If there are no fixed assets for a fund, it should be noted in the certification letter for Report No. 18.

The G05 Report also contains Report No. 19. Report No. 19 shows the ending balance of each type of fixed asset and the source fund that was used to purchase the asset. Report No. 19 contains certification statements certifying that physical inventories are made at least once every three years and that subsidiary fixed asset records are in agreement with the general ledger accounts shown. The same Report No. 19 is produced whether the G05 is requested at the Fund or Fund Detail level. The G05 Report is available by Section for agencies that maintain the general ledger accounts by Section.

One Report No. 19 is submitted for each agency. A copy should not be submitted with each fund. If the agency does not have fixed assets to report, it should be noted in the certification letter for Report No. 19.

Exhibit IV-20 shows a sample Report No. 18. Exhibit IV-21 shows a sample Report No. 19.

EXHIBIT IV-20

[illegible]

DEPARTMENT OF AIR QUALITY (9990)
STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
AS OF 06/30/01

REPORT 18

***** PAGE 1

FUND: 0997 CALSTARS GENERAL FIXED ASSETS ACCOUNT GROUP REPORT

FUND DETAIL: 01 FUND 0001 - GENERAL FUND

GL ACCT	ACCOUNT TITLE	D/C	BEGINNING BALANCE	ADDITIONS	DEDUCTIONS	ENDING BALANCE	ACCT NO.
2310	LAND	D	3,602,108.00	.00	735,000.00	2,867,108.00	2310
2341	EQUIPMENT	D	271,591.96	786,895.00	.00	1,058,486.96	2341
*TOTAL FUND DETAIL 01			3,873,699.96	786,895.00	735,000.00	3,925,594.96	
*TOTAL FUND 0997			3,873,699.96	786,895.00	735,000.00	3,925,594.96	

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS 31ST DAY OF JULY, 2001 AT SACRAMENTO, CALIFORNIA

U. R. Dunne
SIGNATURE OF OFFICER

U. R. DUNNE
ACCOUNTING ADMINISTRATOR

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT
TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS

EXHIBIT IV-21

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CSTARG05 9990 (DEST: A1 CTL1) PY, ,0,0,0,2,      ,    ,    ,    ,          ***** RUN:07/31/01 TIME:19.01
PRIOR FISCAL YEAR: 2000       0(ORG )***** 2(BYFDT )*****
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DEPARTMENT OF AIR QUALITY (9990)

STATEMENT OF GENERAL FIXED ASSETS

AS OF 06/30/01

REPORT 19

***** PAGE 1

	DEBIT BALANCE	CREDIT BALANCE
GENERAL FIXED ASSETS:		
LAND	2,867,108.00	0.00
EQUIPMENT	1,058,486.96	0.00
TOTAL GENERAL FIXED ASSETS	3,925,594.96	0.00
INVESTMENT IN GENERAL FIXED ASSETS FROM:		
FUND 0001 - GENERAL FUND	0.00	3,925,594.96
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	0.00	3,925,594.96

1. PHYSICAL INVENTORIES OF FIXED ASSETS ARE MADE AT LEAST ONCE EVERY THREE YEARS.
2. SUBSIDIARY FIXED ASSET RECORDS ARE IN AGREEMENT WITH THE GENERAL LEDGER CONTROL ACCOUNTS AS SHOWN ABOVE.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS 31ST DAY OF JULY, 2001 AT SACRAMENTO, CALIFORNIA

U. R. Dunne
SIGNATURE OF OFFICER

U. R. DUNNE
ACCOUNTING ADMINISTRATOR

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT
TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS

REPORT NO. 20 - STATEMENT OF FINANCIAL CONDITION

In general, agencies submit a Report No. 20, Statement of Financial Condition, when they account for a non-governmental fund in its entirety or for an account within a non-governmental fund in its entirety, such as, the Federal Trust Fund or the Special Deposit Fund.

The G04, Year-end Special Fund Equity Report, is submitted when Report No. 20, Statement of Financial Condition, is required. Although the G04 Report may be requested for any fund, it should only be submitted for **Non-governmental Non-shared** funds. A Non-shared fund uses a Fund Balance General Ledger Account other than GLA 5570-Fund Balance-Clearing. Report No. 20 is described in Chapter V, Prepare Non-governmental Cost Fund Reports. Exhibit V-7 is a sample of Report No. 20 for an agency's portion of the Federal Trust Fund.

REPORT NO. 22 - STATEMENT OF CONTINGENT LIABILITIES

Report No. 22, Statement of Contingent Liabilities, includes information on estimated liabilities such as Federal audit exceptions, other audit exceptions and any pending litigation. These contingent liabilities are not recorded in CALSTARS but must be shown on this report. *There are no transaction codes in CALSTARS to record Contingent Liabilities.* Information for Report No. 22 is usually obtained from the agency's legal, audit or personnel offices.

If an agency does not have contingent liabilities, do not submit Report No. 22 to the SCO, however, indicate in the certification letter that there are no contingent liabilities for Report No. 22.

Exhibit IV-22 shows a sample Report No. 22.

STATEMENT OF CONTINGENT LIABILITIES
For Fiscal Year Ended June 30, 2001

Name of Agency Department of Air Quality
 Name of Fund General Fund (0001)

Date July 31, 2001
 Prepared By John Staffer

I.	Type of Contingent Liability	Reference or Identification	Potential Amount	Potential Date of Payment	Comments
	Worker's Compensation Claim	1	75,000.00	FY 01/02	
		2	15,000.00	FY 01/02	
		3	12,000.00	FY 01/02	
		4	10,000.00	FY 01/02	

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS 31ST DAY OF JULY, 20 01 AT SACRAMENTO
 CALIFORNIA

U. R. Dunne
 SIGNATURE OF OFFICER

U. R. DUNNE
 ACCOUNTING ADMINISTRATOR

REVISIONS TO REPORTS

If an agency's reports require revision after submitting them to the SCO, a report entitled "Revisions to Accruals and Adjustments to Controller's Accounts" must be prepared. Use Form 571E and 571F.

General Instructions

Post an adjusted amount to bring the accrual from the original set of year-end reports to the correct accrual amount. This report is designed to correct:

- ✪ Report of Accruals to Controller's Accounts (Report No. 1);
- ✪ Adjustments to Controller's Accounts (Report No. 3) for governmental funds and bond funds; and/or,
- ✪ Pre-Closing Trial Balance (Report No. 7) for non-governmental cost funds.

Although agencies may create corrected copies of their year-end financial reports for internal purposes, the SCO does not want, and cannot use, corrected financial reports.

Prepare a separate report for each fund administered by the agency. Enter the page numbers at the top of all pages. Cross reference all entries on this report and attach a corresponding explanation of the corrections on a separate page. The original of this report should be sent to the State Controller's Office, Division of Accounting. Duplicate or reduced copies are not acceptable. Data entered on the forms may be typed or hand-printed. Exhibit IV-23 is a sample of Form 571E and Exhibit IV-24 is a sample of Form 571F.

Instructions for Completing Forms 571E and 571F

FORM 571E - Used to report corrections to asset and liability (real) accounts. Cross reference all entries on this report and attach a corresponding explanation of the corrections on a separate page. The remainder of the form should be completed similar to the Form 571A/B.

FORM 571F - Used to report corrections to expenditure and revenue accounts. Cross reference all entries on this report and attach a corresponding explanation of the corrections on a separate page. The remainder of the form should be completed similar to the Form 571D.

EXHIBIT IV-23

REPORT NO 1 Form 571E (REV. 4/97)

CONTROLLER'S USE ONLY

Revisions to Accruals and Adjustments to Controller's Accounts

Document No.

C C Y Y M M D D

Fund

Agy

June 30, 2001Page 1 of 1

Agency (name and number)

DEPARTMENT OF AIR QUALITY (9990)

Fund (name and number)

GENERAL FUND (0001)

ACCOUNT TITLE	ENCUMBRANCES	D C	ACCOUNT	AMOUNT	D C
Accounts Payable			3 0 1 0	14,364.46	D
Net Debits / Credits			Net Debits / Credits	14,364.46	D

ORIGINAL AND ONE COPY - Controller, Division of Accounting and Reporting

EXHIBIT IV-24

REPORT NO 1 Form 571F (REV. 4/97)

CONTROLLER'S USE ONLY

Document No.

C C Y Y M M D D

Fund

Agy

Revisions to Accruals and Adjustments to Controller's Accounts

June 30, 2001Page 1 of 1

Agency (name and number)

DEPARTMENT OF AIR QUALITY (9990)

Fund (name and number)

GENERAL FUND (0001)

APPROPRIATIONS, FIXED CHARGES, AND REVENUE ACCOUNT TITLES	ENCUMBRANCES	D C	FY	M	REF/ITEM	CAT	PGM	ELE	COMP	TASK	T	SOURCE FUND	B	S C O	REVENUE/OBJECT	AMOUNT	D C
A-AIR QUALITY STANDARDS			1 9 9 8		0 0 1		1 0				D					14,364.46	C
												</					

ORIGINAL AND ONE COPY - Controller, Division of Accounting and Reporting

**PAST YEAR ACTUAL DATA IN GOVERNOR'S BUDGET
MUST AGREE WITH YEAR-END REPORTS****Past Year Schedule 10s**

Preparing Past-Year Schedule 10s (Supplementary Schedule of Appropriations) is one of the first processes in the annual preparation of the Governor's Budget. Past-Year Schedule 10s report the status of appropriations for the year just ended. The amounts reported must agree with the year-end financial reports.

Previously, agencies used the B06, Final Budget Report, to post appropriation expenditures to the Past-Year Schedule 10s. In FFY 1998/99 the N10 (Schedule 10 Summary Worksheet) was introduced to facilitate completion of the Schedule 10s. Agencies now have the option of using the N10 to complete their Schedule 10 turn-around documents. In addition, a copy of the reconciled/marked-up N10 can be submitted as an attachment to the turn-around documents.

The N10 is in the same format as the Past-Year Schedule 10s. The report displays initial appropriation totals; incremental changes by Budget Revision (BR), Pending BR, or Executive Order; budgetary expenditures; and savings or carryover appropriation balances.

Refer to Exhibit IV-25 for a sample Schedule 10 with cross references to the source N10 Report.

EXHIBIT IV-25 (CONTINUED)
CSTARN10 REPORT

CSTARN10 9990 (DEST: A1 CTL1) PY, ,0,0,0,0,
PAST YEAR ACTUAL 2001/01 *****

***** RUN:07/31/01 TIME:19.25

DEPARTMENT OF AIR QUALITY (9990)
SCHEDULE 10 SUMMARY WORKSHEET
AS OF 06/30/01

MATCHING BPS-10 RUN: 08/15/01

***** PAGE 2

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CHARACTER: 1                                SUPPORT
FUND:      0001 (G)                          GENERAL FUND
APPROP ID: 9990-001-0001 00 00              BUDGET ACT - SUPPORT
          (744) (ORG/REF/FUND/YOA/YOB)
(SAL CODE: I) (PROP98: N) (PROP98 POT: ) (DIST COST: )
*****

```

DIVISION:
UNIT:
A-TYPE: (1-0) BUDGET ACT

CHG	BUD SEQ	PROGRAM OR CATEGORY	PROGRAM/CATEGORY DESCRIPTION	YOC	AUTHORIZED	EXPENDED	SAVINGS	CARRYOVER
-----	------------	------------------------	------------------------------	-----	------------	----------	---------	-----------

E -----ADJUSTMENTS TO CALSTARS FILES-----

(002) BR-2 REIMBURSEMENTS

***	10	AIR QUALITY	85,226-	}	AA
***	20	AIR RIGHTS	225,635		
***	30	CLEAN AIR PROGRAMS	5,119		
***	900000	REIMBURSEMENTS	145,528-		
***	*TOTAL		0		

(410) ALLOCATION FOR EMPLOYEE COMPENSATION

10	AIR QUALITY	115,000
20	AIR RIGHTS	72,000
30	CLEAN AIR PROGRAMS	113,000
900000	REIMBURSEMENTS	5,000-
*TOTAL		295,000

F -----REVISED APPROPRIATION TOTALS-----

***	10	AIR QUALITY	99	5,429,774	A1	5,420,774	B1	9,000	C1	0
***	20	AIR RIGHTS	99	3,797,635	A2	3,629,448	B2	168,187	C2	0
***	30	CLEAN AIR PROGRAMS	99	4,718,119	A3	4,658,561	B3	59,558	C3	0
	40 01	ADMINISTRATION	99	1,400,000		1,400,000	B4	0		0
	40 02	DISTRIBUTED ADMINISTRATION	99	1,400,000-		1,400,000-	B5	0		0
***	900000	REIMBURSEMENTS	99	1,650,528-	A4	1,650,528-	B6	0		0
***	*TOTAL			12,295,000		12,058,255	B7	236,745	C4	0

*** PROGRAM AND/OR AUTHORIZED AMOUNT DOES NOT MATCH BUDGETARY CONTROL.

EXHIBIT IV-25 (CONTINUED)
PAST YEAR SCHEDULE 10 REPORT

BPS350R
PAST YEAR ACTUAL
PROD DATABASE

SUPPLEMENTARY SCHEDULE OF APPROPRIATIONS FOR THE 2000-01 FISCAL YEAR
SCHEDULE 10

PAGE: 1
DATE: 07/31/01
TIME: 13:28:09

DEPARTMENT: 9990 Department of Air Quality

DIVISION:
UNIT :

CHARACTER: 1 State Operations

FUND: 0001 G General Fund

ATYPE (1-0) BUDGET ACT

APPROP.ID: 9990-001-0001 00 00 Support, Department of Air Quality

(111) (DPT/REF/FND/YOA/YOB)

SAL CODE : L PROP98: N PROP98 POT:

DIST COST:

AUTHORIZED

EXPENDITURES

SAVINGS

CARRYOVERS

-----INITIAL AUTHORIZATION-----

10	Air Quality	5,600,000			
20	Air Rights	3,700,000			
30	Clean Air Programs	7,900,000			
40.01	Administration	1,400,000			
40.02	Distributed Administration	-1,400,000			
	900000 Reimbursements	-1,500,000			
	901187 Amt Payable from Environ Educ Fd (Item 9990-001-0187)	-1,250,000			
	900890 Amt Payable from Federal Trust Fd (Item 9990-001-0890)	-2,450,000			
	--- TOTAL ---	12,000,000			

-----ADJUSTMENTS-----

(001) BR-1, Schedule Change

10	Air Quality	-200,000			
20	Air Rights	-200,000			
30	Clean Air Programs	-3,300,000			
	901187 Amt Payable from Environ Educ Fd (Item 9990-001-0187)	1,250,000			
	900890 Amt Payable from Federal Trust Fd (Item 9990-001-0890)	2,450,000			
	--- TOTAL ---	0			

YOB=2000 PIT=90 DOL=Y ORG=9990 CHAR=5

EXHIBIT IV-25 (CONTINUED)
PAST YEAR SCHEDULE 10 REPORT

BPS350R
PAST YEAR ACTUAL
PROD DATABASE

SUPPLEMENTARY SCHEDULE OF APPROPRIATIONS FOR THE 2000-01 FISCAL YEAR
SCHEDULE 10

PAGE: 2
DATE: 07/31/01
TIME: 13:28:09

DEPARTMENT: 9990 Department of Air Quality

DIVISION:
UNIT :

CHARACTER: 1 State Operations

FUND: 0001 G General Fund

ATYPE (1-0) BUDGET ACT

APPROP.ID: 9990-001-0001 00 00 Support, Department of Air Quality

(111) (DPT/REF/FND/YOA/YOB)

SAL CODE : L PROP98: N PROP98 POT:

DIST COST:

AUTHORIZED

EXPENDITURES

SAVINGS

CARRYOVERS

-----ADJUSTMENTS-----

		AA	(002) BR-2 Reimbursements			
	(410) Allocation for Employee Compensation		10 Air Quality	-85,226		
10	Air Quality	115,000	20 Air Rights	225,635		
20	Air Rights	72,000	30 Clean Air Programs	5,119		
30	Clean Air Programs	113,000	900000 Reimbursements	-145,528		
	900000 Reimbursements	-5,000	Total	0		
	*TOTAL	295,000				

Due to timing differences, the Budget Sequence 002 adjustment must be 'marked-up' or penciled-in on the Schedule 10 turn-around document.

--REVISED APPROPRIATION TOTALS--

YOC

			5,429,774	A1			
10	Air Quality	99	5,515,000		5,420,774	B1	9,000 C1
			3,797,635	A2			
20	Air Rights	99	3,572,000		3,629,448	B2	168,187 C2
			4,718,119	A3			
30	Clean Air Programs	99	4,713,000		4,658,561	B3	59,558 C3
40.01	Administration	99	1,400,000		1,400,000	B4	
40.02	Distributed Administration	99	-1,400,000		-1,400,000	B5	
			-1,650,528	A4			
	900000 Reimbursements	99	-1,505,000		-1,650,528	B6	
	901187 Amt Payable from Environ Educ Fd	99					
	(Item 9990-001-0187)						
	901890 Amount payable from Federal Trust Fund	99					
	(Item 3990-001-0890)						
	--- TOTAL ---		12,295,000		12,058,255	B7	236,745 C4

YOB=2000 PIT=90 DOL=Y ORG=9990 CHAR=5

0

Past Year Schedule 10Rs

Past year data on the Schedule 10Rs (Supplemental Schedule of Revenues and Transfers) should also agree with amounts reported in the year-end financial reports. The Schedule 10Rs contain past, current and budget year revenue and transfer data for the General Fund and special funds. Previously, agencies used a combination of CALSTARS reports, including the B06, Q25 and Q26, to complete the Schedule 10Rs. In FFY 1999/00 the N20 Report, Revenues and Transfers Schedule 10R Worksheet, was introduced to facilitate completion of the Schedule 10Rs. Agencies now have the option of using the N20 Report to complete the past-year column of their Schedule 10R turn-around documents.

The N20 Report is in the same format as the Schedule 10Rs. The report displays past-year revenues and transfers for applicable funds. Amounts are in thousands. This report should be provided to the staff responsible for completing the Schedule 10Rs to ensure that budget schedules agree with the amounts reported in the year-end financial reports.

Refer to Exhibit IV-26 for a sample Schedule 10R with cross references to the source N20 Report.

EXHIBIT IV-26 (CONTINUED)
BUDGET DOCUMENT
PAST YEAR SCHEDULE 10R REPORT

SCD10R
VERSION V1

DEPARTMENT OF FINANCE
SUPPLEMENTARY SCHEDULE OF REVENUES AND TRANSFERS
SCHEDULE 10R

PAGE: 1
DATE: 07/31/01
TIME: 9.43.45

UNIT : 9 Environ Protectn
ORGANIZATION: 9990 Department of Air Quality
FUND : 0225 Environmental Protection Fund
FUND SAL : E

		(THOUSANDS)			
UCM CODE	S A L	TITLE	PAST YEAR	CURRENT YEAR	BUDGET YEAR
REVENUES:					
125600	E	Other Regulatory Fees	6,415	<i>A</i>	
150300	E	Income From Surplus Money Investments	256	<i>B</i>	
164300	E	Penalty Assessments	915	<i>C</i>	
TOTALS, REVENUES			7,586	<i>D</i>	
TRANSFERS:					
TRANSFERS TO:					
T00001	E	General Fund	-256	<i>E</i>	
		PER RESOURCES CODE SEC 9895			
T00001	E	General Fund	-915	<i>F</i>	
		PER ITEM 9990-001-0001/00			
TOTALS, TRANSFERS TO			-1,171	<i>G</i>	
TOTALS, TRANSFERS			-1,171		
TOTALS, REVENUES AND TRANSFERS			6,415	<i>H</i>	

Italics represent
amounts 'marked-up'
from N20 Report.